



# ANNUAL TAX COLLECTION REPORT

Louisiana Department of Revenue • Contributing to a Better Quality of Life

189



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## MESSAGE from the SECRETARY

To the Honorable Governor Bobby Jindal  
and Members of the Louisiana Legislature

"It is my pleasure to present to you this annual report of services and accomplishments of the Louisiana Department of Revenue (LDR) for the fiscal year ended June 30, 2010.

In response to the state's current fiscal outlook, LDR achieved a savings of more than \$2 million by improving the efficiency of its tax collection program. Key cost-saving measures included our decision to cease mailing paper individual income tax booklets to taxpayers at a cost of \$250,000, thus encouraging the use of online filing. Assisted by a multimedia educational campaign, produced internally at no cost, electronic filing of individual income tax returns increased more than 20 percent over the previous fiscal year.

LDR also consolidated customer service operations by closing two regional office facilities and expanding reliance on telecommuting by field audit and delinquent tax collection personnel. This initiative saved \$1.8 million. Additionally, 10 percent of LDR's vehicle fleet was returned to the state's motor pool.

This agency successfully administered and implemented the Louisiana Tax Delinquency Amnesty Act of 2009, exceeding the \$150 million revenue projection by over 200 percent. The program generated \$483 million in amnesty receipts that helped fund coastal protection and restoration, and other initiatives of the State.

I hope you will join me in acknowledging the hard – and smart – work achieved by our talented staff in Fiscal Year 2009-2010. I remain proud of the remarkable commitment I witness every day from the employees at the Louisiana Department of Revenue."

Yours sincerely in public service,

Cynthia Bridges  
Secretary

# WHO BENEFITS FROM TAXES, LICENSES, & FEES? (GENERAL FUND REVENUES)

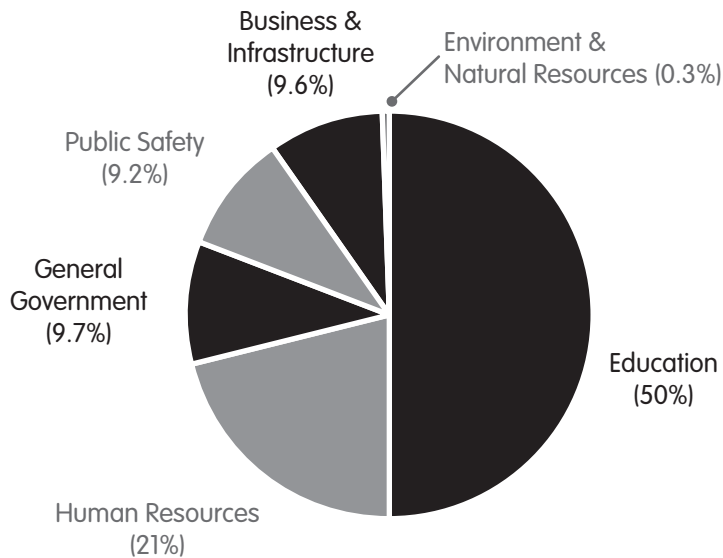
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- **Our children:** Public schools receive 55%
- **Our families:** Health & human services receive 21%
- **Our neighborhoods:** Public safety programs receive 9%
- **Our colleges:** Institutions of higher education receive 14%
- **Our roads:** State and local road funds are supported by motor fuel tax dollars



# TOTAL STATE EXPENDITURES BY FUNCTIONAL AREA (FY 09-10)

(total excluding double counts & contingencies)



Area	Expenditures
Business & Infrastructure	\$ 866,889,867
Education	4,518,081,543
Environment & Natural Resources	29,885,103
General Government	874,859,080
Human Resources	1,893,208,976
Public Safety	828,283,080
<b>TOTAL</b>	<b>\$ 9,011,207,649</b>

**Education** includes: Department of Education; Higher Education; Special Schools and Commissions; and Higher Education Debt Service.

**Human Resources** includes: Health and Hospitals (and related ancillary agencies); Social Services; Youth Services; Louisiana State University Medical Center Health Care Services Division; Mental Health Advocacy Service; Patients' Compensation Fund Oversight Board; Office of Women's Policy; Office of Elderly Affairs; and Veterans' Affairs.

**Public Safety** includes: Corrections Services; Local Housing and State Offenders; Corrections Debt Service; Prison Enterprises; Public Safety Services (and related ancillary agencies); Governor's Office of Homeland Security and Emergency Preparedness; Military Affairs; Office of the Attorney General; District Attorneys & Assistant District Attorneys; Supplemental Pay to Law Enforcement Personnel; Louisiana Commission on Law Enforcement; Municipal Fire and Police Civil Service; State Police Commission; Two Percent Fire Insurance Fund; and Emergency Medical Services-Parishes & Municipalities.

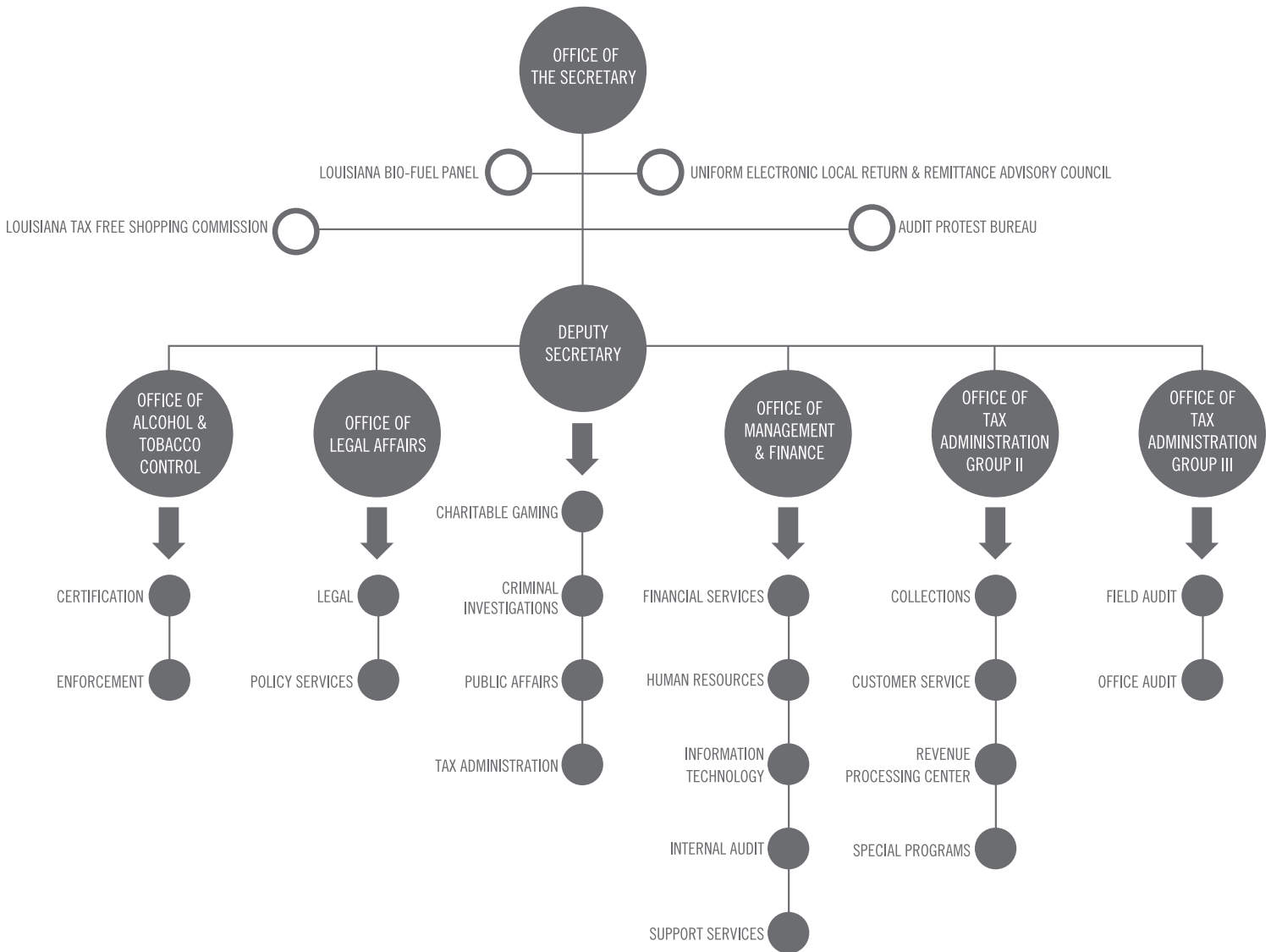
**Business and Infrastructure** includes: Economic Development; Culture, Recreation and Tourism; Labor; Insurance; Public Service Commission; Transportation and Development; Capital Outlay; Sales Tax Dedications; Parish Transportation; Sabine River Authority; Municipal Facility Revolving Fund; Louisiana Recovery Authority; Louisiana Manufactured Housing Commission; Workforce Commission Office; Louisiana Stadium and Exposition District; Louisiana State Racing Commission; Office of Financial Institutions; and Louisiana State Board of Cosmetology.

**Environment and Natural Resources** includes: Environmental Quality; Natural Resources; Wildlife and Fisheries; and Agriculture.

**General Government** includes: Executive Office; Office of Indian Affairs; Division of Administration (and related ancillary agencies and DOA Debt Service and Maintenance); Board of Tax Appeals; Secretary of State; Lieutenant Governor; Treasury; Revenue; Civil Service (except agencies listed in Public Safety); Retirement Systems; Interim Emergency Board; Video Draw Poker-Local Government Aid; Governor's Conferences and Interstate Compacts; State Aid to Local Government Entities; Non-Appropriated Requirements; Judicial Expense; Legislative Expense; and Special Acts.

# ORGANIZATIONAL CHART

To achieve its mission and realize its vision, the Louisiana Department of Revenue (LDR) is comprised of three programs: Tax Collection, Alcohol and Tobacco Control, and Charitable Gaming. The agency is organized into seven major offices.



## MISSION & VISION

"Our **Vision**: to be a results-based, innovative, and focused organization capable of responding rapidly to the needs of our stakeholders."

"Our **Mission**: to fairly and efficiently collect state revenues to fund public services; and to regulate the sale of alcoholic beverages, tobacco, and charitable gaming in Louisiana."

# DEPARTMENT PROFILE

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The Louisiana Department of Revenue (LDR) is organized into seven management groups:

- **Office of the Secretary**
- **Office of Alcohol and Tobacco Control**
- **Office of Charitable Gaming**
- **Office of Legal Affairs**
- **Office of Management and Finance**
- **Office of Tax Administration, Group II**
- **Office of Tax Administration, Group III**

LDR receives General Fund and Self-Generated revenues for the administration of three programs:

1. **Tax Collection**, which administers the State's tax laws and encompasses tax policy management, revenue collection and distribution, taxpayer assistance, enforcement, compliance, and administrative support activities.
2. **The Office of Alcohol and Tobacco Control (ATC)**, which monitors, regulates, and licenses the alcoholic beverage and tobacco industries, and retail and wholesale dealers.
3. **The Office of Charitable Gaming (OCG)**, which monitors, regulates, and licenses the charitable gaming industry.

## DIVISIONS AND OFFICES, LISTED ALPHABETICALLY:

**Alcohol and Tobacco Control** – The Office of Alcohol and Tobacco Control (ATC) licenses and regulates the alcoholic beverage and tobacco industries. ATC monitors wholesale dealers to ensure compliance with Fair Trade Act regulations and retail dealers to prevent access or sale of alcohol or tobacco by persons legally defined as ineligible. ATC consists of two divisions: Certification and Enforcement.

The **Certification Division** licenses alcoholic beverage manufacturers, wine products, retailers, wholesalers, and wholesale tobacco product dealers, notifies license-holders of renewal dates, and collects permit fees and administrative fines.

The **Enforcement Division** investigates applicants and vendors for compliance with regulations. Enforcement agents conduct inspections to discover violations of law, educate vendors in compliance, and to deter sales of alcohol and tobacco to underage citizens.

**Charitable Gaming** – The Office of Charitable Gaming (OCG) monitors and regulates non-profit organizations that raise funds through games of chance. OCG conducts training for these organizations in the conduct of games, and to ensure compliance with legal responsibilities and reporting requirements. OCG consists of two divisions: Licensing and Auditing.

The **Licensing Division** manages and issues seven types of licenses for Organizations, Commercial Lessors, Distributors, and Manufacturers.

The **Auditing Division**, through audits and inspections of games, investigates and ensures all net proceeds are devoted to educational, charitable, patriotic, religious, or public-spirited uses.

**Customer Service** – The Customer Service Division provides general tax assistance and information via correspondence, telephone, and in person, issues tax clearances and letters of good standing.

**Collections** – The Collection Division pursues collections of unpaid, past-due receivables and tax returns.

**Criminal Investigations** – The Criminal Investigations Division is LDR's primary criminal tax enforcement unit, investigating violations of tax laws and recommending prosecution, and investigating violations and serious misconduct by agency employees.

**Deputy Secretary** – The Deputy Secretary supervises the Office of Charitable Gaming, Criminal Investigations Division, Policy Services Division, Public Affairs Division, and Tax Administration Division

**Financial Services** – The Financial Services Division is responsible for all fiscal matters; annual LDR budget requests, tax revenue accounting, and the administration of agency expenditures.



# DEPARTMENT PROFILE

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**Field Audit** – The Field Audit Division is responsible for the examination of taxpayer’s books and records to ensure compliance with state tax laws and the discovery and generation of tax revenues that would go unreported and uncollected otherwise. This division operates the tax audit program from LDR offices located inside and outside the state.

**Human Resources** – The Human Resources Division manages personnel and payroll services, placement counseling, classification of positions, Civil Service rules and employment law interpretation, compliance monitoring, and performance planning and review.

**Information Technology** – The Information Technology Division supports the use of computers and communication technology, and identifying, maintaining, and improving technologies for the capture and distribution of information.

**Internal Audit** – The Internal Audit Division is responsible for safeguarding department resources; ensuring secure and reliable data; promoting effective, efficient operations; and encouraging compliance with laws and regulations and management’s plans, policies, and procedures.

**Legal Affairs** – The Assistant Secretary provides legal guidance to the Secretary and supervises the Legal Division and Policy Services Division.

**Legal Division** – The Legal Division represents LDR in the courts and before the Board of Tax Appeals; litigates bankruptcy cases, civil service appeals, and employment discrimination cases; drafts and reviews contracts for professional services and leases; reviews lien releases; and participates in taxpayer conferences.

**Management and Finance** – The Undersecretary supervises the Financial Services Division, Human Resources Division, Information Technology Division, Internal Audit Division, and Support Services Division.

**Office Audit** – The Office Audit Division performs reviews of certain refund and rebate claims, and conducts examinations of various tax returns to identify and collect unreported taxes.

**Policy Services** – The Policy Services Division operates as a single source of contact for tax policy guidance, internally and externally. It drafts and issues tax policy statements, including Rules, Revenue Rulings, Private Letter Rulings, and Revenue Information Bulletins; drafts and monitors tax legislation, and prepares fiscal notes.

**Public Affairs** – The Public Affairs Division administers all internal and external communication programs, including media relations, constituent-group outreach, document development and printing, publications, and public relations.

**Revenue Processing Center** – The Revenue Processing Center registers new businesses for applicable taxes and processes paper tax returns, remittances, supporting documentation, and correspondence.

**Secretary** – The Secretary of Revenue leads LDR’s Executive Management Team, which consists of the Deputy Secretary, Undersecretary, and four Assistant Secretaries. The Secretary of Revenue is a member of the Governor’s cabinet.

**Special Programs** – The Special Programs Division processes certification, exemption, and permit applications.

**Support Services** – The Support Services Division manages several functions necessary to the operation of other divisions, including mail, forms management and distribution, and safety management.

**Tax Administration** – The Tax Administration Division coordinates the implementation of new and revised tax laws, and the development, modification and delivery of tax courses for internal and external training purposes.

**Tax Administration, Group II** – The Assistant Secretary supervises the Collection Division, Customer Service Division, Regional Offices, Revenue Processing Center, and Special Programs.

**Tax Administration, Group III** – The Assistant Secretary supervises the Field Audit and Office Audit Divisions.

**The Louisiana Bio-Fuels Panel** advises the Secretary of Revenue on emerging issues, technology, and effective tax regulation for alternative and augmentative fuels.

**The Louisiana Tax Free Shopping Commission** is a five-member board administering the sales tax refund program that applies to retail purchases made by international visitors to Louisiana.

**The Uniform Electronic Local Return and Remittance Advisory Council** advises the Secretary of Revenue on improving automatic and electronic tax filing and remittance of local taxes.



# COMPLIANCE CONTINUUM

office of the secretary

Louisiana’s tax collection system is based on the concept of voluntary compliance – the expectation that taxpayers will pay the right amount of tax in a timely manner. LDR is active in a wide range of services that directly or indirectly promote voluntary compliance, from public education that anticipates taxpayer needs to criminal prosecution to fairly enforce all tax laws. This illustration places the range of both LDR and taxpayer activities on a Compliance Continuum to depict these relationships:

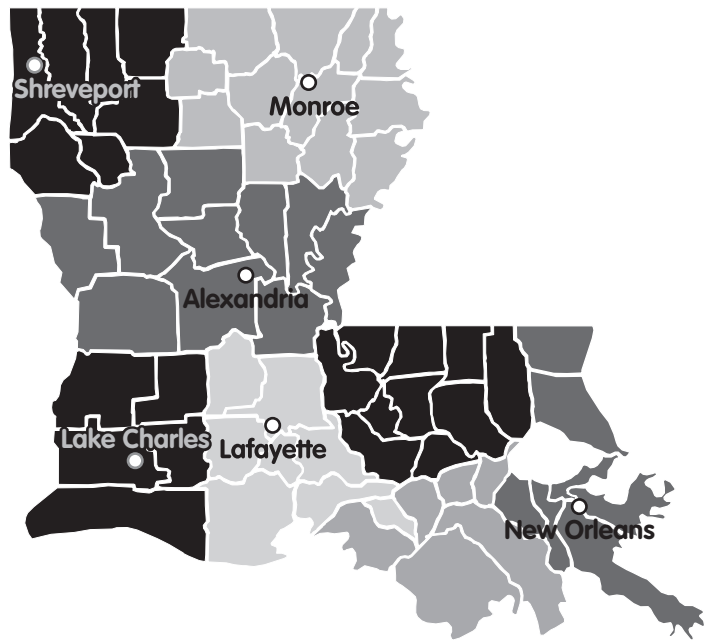
LDR	Draft & negotiate tax legislation	Publish forms, instructions, & guidance	Assist & educate taxpayers	Capture return data & process payments	Resolve exceptions	Issue bills & resolve protest	Collect	Audit	Litigate	Criminal enforcement
		Review instructions	Ask questions	File returns & make payments	Answer questions arising from exceptions	Review bills & file protests	Collection defense	Undergo audit	Litigation defense	Criminal enforcement defense
Tax Administration More Taxpayers – Less cost						Compliance Fewer Taxpayers – Higher Cost				

The Compliance Continuum illustrates two important points. First, the cost of tax administration and compliance, for both LDR and taxpayers, generally increases as one moves from left to right. Criminal enforcement against a minority of taxpayers is critical but an inherently inefficient means of collecting taxes. Second, activities on the left side of the continuum directly impact a much larger number of taxpayers acting voluntarily, and hence are more efficient.

LDR seeks to move taxpayers “up” the Compliance Continuum to achieve greater voluntary compliance. This conceptual framework helps us determine our priorities and activities in accomplishing this task.

## REGIONAL OFFICES

### taxpayer guidance



LDR implemented streamlined operations with the Regional Offices during the 2009-10 fiscal year. The Statewide regional offices offer taxpayer assistance to businesses by appointment only.

Appointments are available on Tuesdays and Thursdays from 8 AM to Noon and from 1 PM to 4 PM. Appointments can be scheduled by phone Monday through Friday.

Walk-in customer service for businesses and individual taxpayers will remain available five days a week at LDR headquarters in Baton Rouge.

Region	Contact Information
Alexandria	900 Murray Street, Room B-100 Alexandria, LA 71301 (318) 487-5333
Lafayette	825 Kaliste Saloom Road Brandywine III, Suite 150 Lafayette, LA 70508 (337) 262-5455
Lake Charles	One Lakeshore Drive, Suite 1550 Lake Charles, LA 70629 (337) 491-2504
Monroe	122 St. John Street, Room 105 Monroe, LA 71201 (318) 362-3151
New Orleans	1555 Poydras Street, Suite 2100 New Orleans, LA 70112 (504) 568-5233
Shreveport	1525 Fairfield Avenue Shreveport, LA 71101 (318) 676-7505

# SUMMARY

## OF COLLECTIONS



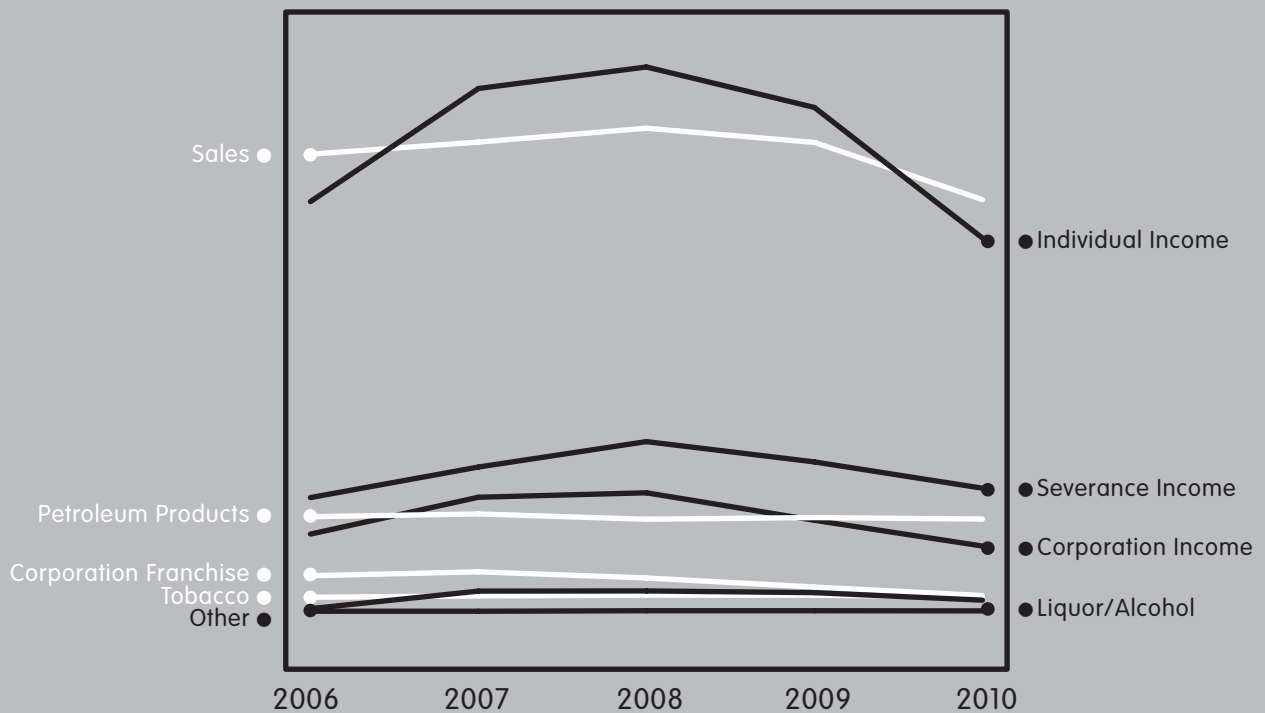
# TAX CASH COLLECTIONS

## FIVE-YEAR COMPARISON of MAJOR TAXES

Collections (In Millions)	FY 06	FY 07	FY 08	FY 09	FY 10
Sales	\$2,731	\$2,802	\$2,883	\$2,800	<b>\$2,465</b>
Individual Income	2,453	3,116	3,242	3,005	<b>2,240</b>
Severance	719	898	1,047	928	<b>774</b>
Corporation Franchise	261	284	248	195	<b>145</b>
Corporation Income	505	721	747	586	<b>435</b>
Petroleum Products	607	623	592	602	<b>593</b>
Liquor/Alcohol	53	53	56	56	<b>55</b>
Tobacco	135	143	147	147	<b>137</b>
Other	68	171	172	162	<b>118</b>

# TAX CASH COLLECTIONS

## FIVE-YEAR COMPARISON of MAJOR TAXES



# TAX COLLECTIONS 2009-10 monthly cash collections

Tax	Jul 09	Aug 09	Sept 09	Oct 09	Nov 09	Dec 09
<b>Corporation Franchise</b>	\$ 6,997,518.02	\$ 24,196.08	\$ 26,903,033.42	\$ 4,667,618.26	\$ 63,423,340.13	\$ 27,557,832.20
<b>Gift Tax</b>	8,192.82	(19,727.00)	12,646.00	55,593.17	89,883.36	2,752.68
<b>Hazardous Waste Disposal Tax</b>	967,441.86	(789.16)	(3,618.99)	688,852.38	4,323.90	(52.03)
<b>Income Taxes</b>						
Corporation	20,992,555.80	72,588.24	80,709,100.27	14,002,854.79	190,270,020.37	82,673,496.60
Fiduciary	550,618.97	136,725.57	(499,334.71)	218,255.57	105,493.09	(79,761.70)
Individual, Declaration, & Withholding	203,917,691.02	214,493,818.41	253,781,854.27	180,315,712.32	264,773,892.08	207,851,264.84
<b>Inheritance &amp; Estate Transfer Tax</b>	58,286.54	479,354.91	39,439.48	95,120.25	65,433.64	45,928.65
<b>Liquor – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	1,895,121.75	1,385,720.26	1,336,926.96	1,443,293.82	1,779,243.05	1,665,377.59
Low Alcoholic Content (Beer)	3,277,710.36	3,278,215.55	2,999,676.60	3,082,691.39	3,086,237.92	2,690,232.64
Out-of-State Shippers	43,662.83	14,063.25	5,744.73	6,273.74	(2,062.42)	3,634.89
<b>Natural Resources – Severance Tax</b>	64,196,896.85	65,283,043.08	66,225,370.25	67,513,849.10	60,257,143.93	58,767,312.20
<b>Petroleum Products</b>						
Gasoline & Inspection Fees	38,961,886.99	37,994,157.80	38,082,717.11	36,307,540.57	37,944,473.06	35,650,456.86
Motor Vehicle Sales/Leases	263,291.69	537,258.47	477,738.33	427,431.26	437,175.67	418,700.34
Special Fuels & Inspection Fees	11,485,746.93	12,020,105.76	11,267,286.00	11,192,050.77	11,656,030.53	10,521,677.47
<b>Public Utilities and Carriers</b>						
Inspection and Supervision Fee	549,059.02	205,203.71	1,184,933.72	356,557.13	441,526.73	1,138,347.00
Natural Gas Franchise Tax	592,150.00	(402,131.71)	0.00	315,710.29	57,332.50	0.00
Transportation & Communication Utilities Tax	445,217.84	1,602,199.05	246,620.91	6,216,520.17	353,171.14	239,099.99
<b>Sales Tax</b>	252,685,032.98	193,042,568.96	186,775,837.24	210,783,919.68	216,084,411.49	186,890,653.07
<b>Tobacco Tax</b>	12,929,027.41	10,035,048.86	12,049,900.51	11,378,435.68	11,077,883.47	13,087,763.75
<b>Total State Taxes</b>	620,817,109.68	540,181,620.09	681,595,872.10	549,068,280.34	861,904,953.64	629,124,717.04
<b>Other Taxes</b>	1,598,787.03	1,708,731.80	1,023,770.82	879,601.78	1,714,035.17	1,377,986.75
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	2,343,203.43	2,543,372.22	2,280,551.43	1,438,501.79	1,350,292.44	2,842,535.86
New Orleans Exhibition Hall Authority	1,462,450.46	1,618,478.53	1,420,602.23	857,463.14	838,404.58	1,913,376.09
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,067,602.03	1,015,644.71	898,339.26	747,718.32	741,511.10	1,006,101.81
Service Contractor Tax	64,138.69	140,220.52	145,298.80	99,659.74	24,719.49	72,603.53
Tour Tax	1,474.40	5,457.22	4,318.44	1,329.87	5,697.78	6,105.18
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 627,354,765.72</b>	<b>\$ 547,213,525.09</b>	<b>\$ 687,368,753.08</b>	<b>\$ 553,092,554.98</b>	<b>\$ 866,579,614.20</b>	<b>\$ 636,343,426.26</b>

# TAX COLLECTIONS 2009-10 monthly cash collections

Tax	Jan 10	Feb 10	March 10	April 10	May 10	June 10
<b>Corporation Franchise</b>	\$ 7,883,724.41	\$ (717,766.57)	\$ (11,662,890.23)	\$ 26,295,186.63	\$ (15,204,961.79)	\$ 8,954,475.81
<b>Gift Tax</b>	(1,034.00)	1,826.00	(623.00)	82,055.00	(806.00)	(19,071.24)
<b>Hazardous Waste Disposal Tax</b>	617,264.13	38,571.40	(13,995.15)	776,946.20	12,034.66	2,490.48
<b>Income Taxes</b>						
Corporation	23,651,188.94	(2,153,299.71)	(34,991,382.28)	78,885,559.88	(45,614,885.36)	26,863,427.41
Fiduciary	375,197.00	(631,312.84)	67,962.84	1,217,320.05	5,008,748.96	3,081,310.79
Individual, Declaration, & Withholding	279,125,643.05	(20,190,486.43)	69,491,095.70	75,233,939.83	210,354,760.16	301,116,153.36
<b>Inheritance &amp; Estate Transfer Tax</b>	(6,934.62)	438,195.64	232,913.34	(3,092.36)	17,484.17	143,870.41
<b>Liquor – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	2,479,961.78	1,239,938.27	1,586,500.70	1,627,414.23	1,601,909.82	1,537,052.55
Low Alcoholic Content (Beer)	3,097,352.82	2,313,742.84	2,639,230.34	2,906,945.88	3,237,970.80	3,017,058.84
Out-of-State Shippers	2,915.56	729.59	2,132.47	11,352.17	25,564.93	35,279.42
<b>Natural Resources – Severance Tax</b>	57,555,397.31	66,048,886.32	61,929,387.80	58,060,127.12	68,000,680.59	79,757,307.43
<b>Petroleum Products</b>						
Gasoline & Inspection Fees	41,516,808.98	36,035,918.09	35,234,577.89	39,672,368.10	38,258,898.19	38,229,499.24
Motor Vehicle Sales/Leases	433,185.62	943,426.45	575,394.16	606,123.47	556,445.71	540,601.54
Special Fuels & Inspection Fees	12,976,296.57	11,171,307.35	10,823,725.53	12,074,522.19	11,604,381.43	12,149,421.00
<b>Public Utilities and Carriers</b>						
Inspection and Supervision Fee	289,329.47	105,930.89	860,902.57	337,534.97	201,992.58	1,610,262.05
Natural Gas Franchise Tax	682,883.09	(45,560.48)	18,000.00	672,117.00	5,105.03	33,513.35
Transportation & Communication Utilities Tax	407,658.65	319,635.64	223,500.83	321,370.39	579,220.15	300,993.15
<b>Sales Tax</b>	221,597,094.23	156,709,328.68	186,516,588.03	204,978,788.02	218,404,234.94	230,674,025.69
<b>Tobacco Tax</b>	9,710,655.86	10,079,235.78	10,017,824.08	13,597,269.74	10,882,537.31	12,167,116.11
<b>Total State Taxes</b>	662,394,588.85	261,708,246.91	333,550,845.62	517,353,848.51	507,931,316.28	720,194,787.39
<b>Other Taxes</b>	713,873.03	1,442,892.01	1,148,325.22	1,064,139.67	1,617,193.22	1,463,750.56
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	2,209,992.42	2,369,215.37	1,874,822.45	3,207,856.96	3,078,573.27	3,377,657.04
New Orleans Exhibition Hall Authority	1,463,772.23	1,539,134.85	1,179,969.96	2,095,135.17	2,032,360.16	2,232,804.35
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	921,420.58	917,705.35	874,765.90	1,078,170.84	1,141,555.67	1,130,013.34
Service Contractor Tax	170,421.76	133,452.60	64,314.88	85,392.72	60,097.32	138,200.73
Tour Tax	4,787.92	10,750.51	4,283.52	9,107.33	11,916.45	5,121.34
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 667,878,856.79</b>	<b>\$ 268,121,397.60</b>	<b>\$ 338,697,327.55</b>	<b>\$ 524,893,651.20</b>	<b>\$ 515,873,012.37</b>	<b>\$ 728,542,334.75</b>

# TAX COLLECTIONS cash collection after accrual adjustments

FOR FISCAL YEAR ENDING JUNE 30, 2010

State Revenues	Cash Collections	Less 2008-09 Accruals	Plus 2009-10 Accruals	Total Net Collections
<b>Automobile Rental Tax</b>	\$ 4,856,349.32	\$ 652,437.59	\$ 468,942.26	\$ 4,672,853.99
<b>Contractor's Fee</b>	9,750.00	1,560.00	0.00	8,190.00
<b>Corporation Franchise Tax</b>	145,121,306.37	6,997,518.02	0.00	138,123,788.35
<b>Electrical Co-op Fee</b>	28,549.40	23,668.40	43,342.67	48,223.67
<b>Gift Tax</b>	211,687.79	8,192.82	911.78	204,406.75
<b>Hazardous Waste Disposal Tax</b>	3,089,469.68	968,600.53	680,258.64	2,801,127.79
<b>Income Taxes</b>				
Corporation	435,361,224.95	(4,570,128.15)	(46,894,926.62)	393,036,426.48
Fiduciary	9,551,223.59	550,618.97	899,535.94	9,900,140.56
Individual, Declaration, & Withholding	2,240,265,338.61	113,542,276.50	159,859,840.33	2,286,582,902.44
<b>Inheritance Tax</b>	1,606,000.05	58,286.54	2,519.04	1,550,232.55
<b>Liquors — Alcoholic Beverage Taxes</b>				
High Alcoholic Content (Liquor/Wine)	19,578,460.78	1,896,627.46	1,862,411.40	19,544,244.72
Low Alcoholic Content (Beer)	35,627,065.98	3,277,710.36	3,437,213.70	35,786,569.32
Out-of-State Shippers	149,291.16	527.11	20,032.59	168,796.64
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	26,187.00	25.00	25.00	26,187.00
<b>Minerals, Oil, and Gas</b>				
Pipeline Safety Inspection Fee	2,117.81	0.00	0.00	2,117.81
Surface Mining & Reclamation Fee	284,605.36	0.00	0.00	284,605.36
Oil Spill Contingency Fee	356.97	0.00	0.00	356.97
Oilfield Site Restoration — Gas	3,062,144.65	55,924.31	41,909.96	3,048,130.30
Oilfield Site Restoration — Oil	840,039.03	19,310.32	18,034.54	838,763.25
<b>Natural Resources — Severance Tax</b>	773,595,401.98	59,900,456.16	66,947,224.10	780,642,169.92
<b>Petroleum Products</b>				
Gasoline Tax	450,459,537.84	38,337,945.14	38,481,385.07	450,602,977.77
Gasoline Inspection Fee	3,429,765.04	623,941.85	269,349.74	3,075,172.93
Special Fuels Tax	136,917,886.86	11,148,403.62	11,622,917.96	137,392,401.20
Special Fuels Inspection Fee	2,024,664.67	337,343.31	173,748.33	1,861,069.69
Motor Vehicle Sales-Leases	6,216,772.71	263,291.69	559,341.11	6,512,822.13
<b>Public Utilities</b>				
Inspection and Supervision Fee	7,281,579.84	549,059.02	729,614.78	7,462,135.60
Natural Gas Franchise Tax	1,929,119.07	592,150.00	29,050.34	1,366,019.41
Transportation and Communication Utilities Tax	11,255,207.91	633,505.24	289,157.70	10,910,860.37
<b>Sales Tax</b>	2,445,935,154.37	249,817,122.26	238,773,649.50	2,434,891,681.61
<b>Soft Drink Tax</b>	0.00	0.00	0.00	0.00
<b>Telecommunication Tax</b>	1,061,341.10	212,988.55	2,913.11	851,265.66
<b>Tobacco</b>	137,012,698.56	13,096,936.41	12,599,666.02	136,515,428.17
<b>SUBTOTALS — STATE REVENUES</b>	<b>\$ 6,876,790,298.45</b>	<b>\$ 498,996,299.03</b>	<b>\$ 490,918,068.99</b>	<b>\$ 6,868,712,068.41</b>
<b>Other Taxes</b>				
Beer Taxes — Parish and Municipalities	5,480,135.20	0.00	482,051.04	5,962,186.24
Louisiana Tourism and Promotion District	19,207,328.64	2,032,295.76	1,847,408.25	19,022,441.13
Hotel/Motel Room Occupancy Tax				
Louisiana Stadium and Exposition District	28,916,574.71	0.00	0.00	28,916,574.71
New Orleans Exhibition Hall Authority	18,653,951.76	0.00	0.00	18,653,951.76
New Orleans Exhibition Hall Authority Taxes				
Flat Room Occupancy Tax & Food & Beverage Taxes	11,540,548.91	0.00	0.00	11,540,548.91
Service Contractor Tax	1,198,520.79	0.00	0.00	1,198,520.79
Tour Tax	70,349.96	0.00	0.00	70,349.96
Consumer Use Tax — Local	70,162.13	3,702.16	788.27	67,248.24
Consumer Use Tax — Excise	6,369.79	252.03	401.75	6,519.51
Catalog Sales Tax — Local	24,979.30	3,952.00	2,654.80	23,682.10
<b>SUBTOTAL — OTHER TAXES</b>	<b>\$ 85,168,921.18</b>	<b>\$ 2,040,201.95</b>	<b>\$ 2,333,304.11</b>	<b>\$ 85,462,023.34</b>
<b>GRAND TOTALS</b>	<b>\$ 6,961,959,219.63</b>	<b>\$ 501,036,500.98</b>	<b>\$ 493,251,373.10</b>	<b>\$ 6,954,174,091.75</b>



TAX COLLECTIONS cash collections

FIVE-YEAR COMPARISON of TOTAL COLLECTIONS

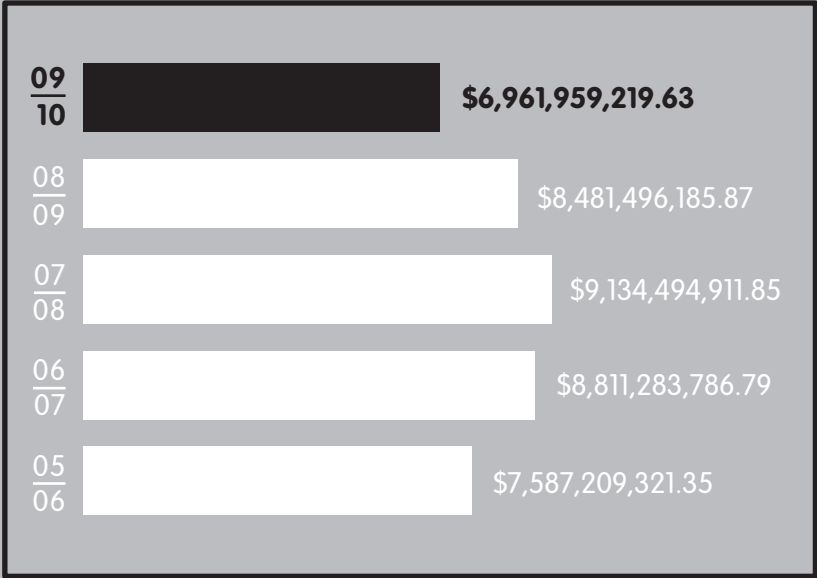
Tax Collections	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
Major State Taxes					
Corporation					
Franchise Tax	\$ 261,166,429.03	\$ 284,390,805.05	\$ 247,694,096.49	\$ 195,562,939.51	\$ 145,121,306.37
Income Tax	504,849,971.90	721,271,385.80	746,705,214.23	586,089,718.39	435,361,224.95
Individual, Declaration, & Withholding Tax	2,453,612,365.09	3,116,247,671.60	3,241,862,324.48	3,005,461,862.12	2,240,265,338.61
Natural Resources – Severance Tax	719,258,708.42	898,347,095.13	1,046,649,450.01	928,025,836.25	773,595,401.98
Petroleum Products					
Gasoline Tax	459,700,612.37	471,989,220.25	448,207,376.97	455,444,136.75	450,459,537.84
Inspection Fees (Gas/Special Fuels)	3,044,406.26	4,835,095.91	5,648,843.49	5,425,321.90	5,454,429.71
Special Fuels Tax	142,740,534.05	146,064,408.17	137,857,051.85	137,881,277.34	136,917,886.86
Sales Tax	2,731,163,312.28	2,801,969,579.08	2,883,313,850.95	2,800,069,473.01	2,465,142,483.01
Miscellaneous State Taxes and Fees*	243,729,107.00	288,974,213.19	287,065,099.46	281,573,307.62	243,680,017.76
Other Taxes*	67,943,874.79	77,194,312.61	89,491,603.92	85,962,312.98	65,961,592.54
TOTAL	\$7,587,209,321.19	\$8,811,283,786.79	\$9,134,494,911.85	\$8,481,496,185.87	\$6,961,959,219.63

\* **Miscellaneous State Taxes** include: Automobile Rental Tax, Contractor’s Fee, Electric Co-op, Gift Tax, Hazardous Waste Tax, Inheritance Tax, Beverage Tax, Marijuana Tax, Minerals Tax, Oil and Gas Tax, Occupational License Tax, Public Utilities Tax, Soft Drink Tax, Telecommunication Tax, and Tobacco Tax.

\* **Other Taxes** include: Parish and Municipalities Beer Tax, Louisiana Tourism and Promotion Tax, Hotel/Motel Room Occupancy Tax, NOEH Authority Tax, Consumer Use Tax, Consumer Use Excise Tax, and Local Catalog Sales Tax.

TAX COLLECTIONS cash collections

FIVE-YEAR COMPARISON of TOTAL COLLECTIONS



# TAX COLLECTIONS cash collection after accrual adjustments

## TWO-YEAR COMPARISON

State Revenues	Total Net Collections FY 2008-09	Total Net Collections FY 2009-10	% Change
<b>Automobile Rental Tax</b>	\$ 5,217,140.43	\$ 4,672,853.99	-10.43%
<b>Contractor's Fee</b>	15,991.11	8,190.00	-48.78%
<b>Corporation Franchise Tax</b>	212,702,576.92	138,123,788.35	-35.06%
<b>Electrical Co-op Fee</b>	38,791.40	48,223.67	24.32%
<b>Gift Tax</b>	1,845,496.42	204,406.75	-88.92%
<b>Hazardous Waste Disposal Tax</b>	3,595,586.46	2,801,127.79	-22.10%
<b>Income Taxes</b>			
Corporation	612,545,033.40	393,036,426.48	-35.84%
Fiduciary	25,441,530.47	9,900,140.56	-61.09%
Individual, Declaration, & Withholding	2,940,538,753.06	2,286,582,902.44	-22.24%
<b>Inheritance Tax</b>	3,223,113.71	1,550,232.55	-51.90%
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	19,572,423.70	19,544,244.72	-0.14%
Low Alcoholic Content (Beer)	37,308,853.56	35,786,569.32	-4.08%
Out-of-State Shippers	35,411.97	168,796.64	376.67%
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	12,657.88	26,187.00	106.88%
<b>Minerals, Oil, And Gas</b>			
Pipeline Safety Inspection Fee	0.00	2,117.81	0.00%
Surface Mining & Reclamation Fee	303,856.32	284,605.36	-6.34%
Oil Spill Contingency Fee	99,894.80	356.97	-99.64%
Oilfield Site Restoration – Gas	3,174,424.18	3,048,130.30	-3.98%
Oilfield Site Restoration – Oil	867,100.04	838,763.25	-3.27%
<b>Natural Resources – Severance Tax</b>	870,343,454.20	780,642,169.92	-10.31%
<b>Petroleum Products</b>			
Gasoline Tax	453,928,738.76	450,602,977.77	-0.73%
Gasoline Inspection Fee	3,401,672.02	3,075,172.93	-9.60%
Special Fuels Tax	136,604,725.23	137,392,401.20	0.58%
Special Fuels Inspection Fee	2,080,381.94	1,861,069.69	-10.54%
Motor Vehicle Sales-Leases	3,346,929.47	6,512,822.13	94.59%
<b>Public Utilities</b>			
Inspection and Supervision Fee	8,829,340.93	7,462,135.60	-15.48%
Natural Gas Franchise Tax	3,957,843.75	1,366,019.41	-65.49%
Transportation & Communication Utilities Tax	16,097,938.87	10,910,860.37	-32.22%
<b>Sales Tax</b>	2,781,539,530.62	2,434,891,681.61	-12.46%
<b>Soft Drink Tax</b>	119,700.00	0.00	-100.00%
<b>Telecommunication Tax</b>	1,248,800.53	851,265.66	-31.83%
<b>Tobacco</b>	147,120,920.00	136,515,428.17	-7.21%
<b>Tobacco Permit</b>	48,437.64	0.00	-100.00%
<b>SUBTOTALS – STATE REVENUES</b>	<b>\$ 8,295,207,049.79</b>	<b>\$ 6,868,712,068.41</b>	<b>-17.20%</b>
<b>Other Taxes</b>			
Beer Taxes – Parish and Municipalities	6,803,811.66	5,962,186.24	-12.37%
Louisiana Tourism and Promotion District	22,374,792.61	19,022,441.13	-14.98%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	27,582,294.68	28,916,574.71	4.84%
New Orleans Exhibition Hall Authority	17,070,396.02	18,653,951.76	9.28%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	10,558,980.78	11,540,548.91	9.30%
Service Contractor Tax	1,251,545.73	1,198,520.79	-4.24%
Tour Tax	62,526.20	70,349.96	12.51%
Consumer Use Tax – Local	48,472.56	67,248.24	38.73%
Consumer Use Tax – Excise	3,968.35	6,519.51	64.29%
Catalog Sales Tax – Local	117,147.00	23,682.10	-79.78%
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$ 85,873,935.59</b>	<b>\$ 85,462,023.34</b>	<b>-0.48%</b>
<b>GRAND TOTALS</b>	<b>\$ 8,381,080,985.38</b>	<b>\$ 6,954,174,091.75</b>	<b>-17.03%</b>

# 15-YEAR CASH tax collection record (in millions)

Tax	FY 96	FY 97	FY 98	FY 99	FY 00	FY 01	FY 02
Corporation Franchise	\$ 231.28	\$ 244.30	\$ 255.69	\$ 296.04	\$ 269.73	\$ 247.67	\$ 262.08
Gift Tax	3.49	3.86	5.25	9.23	5.11	4.68	4.32
Hazardous Waste Disposal Tax	5.18	5.20	4.45	4.23	3.92	4.58	4.32
<b>Income Taxes</b>							
Corporation	320.10	389.47	364.60	286.94	222.57	284.81	270.03
Fiduciary	4.78	13.62	8.09	13.24	12.53	13.20	9.35
Individual, Declaration, & Withholding	1,151.07	1,263.77	1,443.14	1,516.81	1,584.20	1,724.88	1,774.20
Inheritance & Estate Transfer Tax	55.18	70.86	85.23	86.68	91.29	81.10	65.19
<b>Liquor — Alcoholic Beverage Taxes</b>							
High Alcoholic Content (Liquor/Wine)	16.03	15.74	16.01	13.86	16.10	16.18	16.13
Low Alcoholic Content (Beer)	36.99	34.70	36.04	36.45	38.11	37.10	35.13
Out-of-State Shippers	0.00	0.00	0.00	0.01	0.02	0.02	0.02
Natural Resources — Severance Tax	351.66	418.19	355.91	261.92	376.67	463.90	493.21
<b>Petroleum Products</b>							
Gasoline & Inspection Fees	427.98	382.81	421.98	423.31	432.33	425.22	435.97
Special Fuels & Inspection Fees	96.52	97.34	106.68	109.14	115.45	114.77	116.12
<b>Public Utilities and Carriers</b>							
Inspection and Supervision Fee	3.91	4.12	4.18	4.14	4.79	5.13	5.19
Natural Gas Franchise Tax	7.54	7.17	7.88	7.32	9.93	6.75	5.31
Transportation & Communication Utilities Tax	5.79	3.00	3.78	5.68	3.01	2.44	2.85
Sales Tax	1,445.67	1,810.86	2,021.28	2,040.67	2,099.41	2,372.16	2,418.17
Tobacco Tax	87.99	87.97	86.80	85.57	90.30	91.94	113.99
Total State Taxes	4,251.16	4,852.98	5,226.99	5,201.24	5,375.47	5,896.53	6,031.58
Other Taxes	537.71	216.38	41.85	52.05	41.47	34.55	37.35
<b>Hotel/Motel Room Occupancy Tax</b>							
LA Stadium and Exposition District	22.30	25.62	25.65	28.23	30.24	34.10	32.73
New Orleans Exhibition Hall Authority	9.63	11.24	11.10	12.31	13.32	14.95	14.51
<b>New Orleans Exhibition Hall Authority Taxes</b>							
Flat Room Occupancy Tax & Food & Beverage Taxes	7.84	8.29	8.30	8.83	8.73	10.23	10.19
Service Contractor Tax	0.72	1.20	1.34	1.44	1.70	1.88	1.61
Tour Tax	0.05	0.19	0.19	0.18	0.16	0.19	0.17
TOTAL CASH COLLECTIONS	\$ 4,829.41	\$ 5,115.90	\$ 5,315.42	\$ 5,304.28	\$ 5,471.09	\$ 5,992.43	\$ 6,128.14

# 15-YEAR CASH tax collection record (in millions)

Tax	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10
Corporation Franchise	\$ 187.45	\$ 182.77	\$ 289.94	\$ 261.17	\$ 284.39	\$ 247.69	\$ 195.56	\$ 145.10
Gift Tax	5.45	3.86	3.52	2.26	5.60	3.48	1.97	0.21
Hazardous Waste Disposal Tax	4.40	4.86	5.17	5.17	4.96	4.30	3.55	3.09
<b>Income Taxes</b>								
Corporation	198.13	232.62	374.58	504.85	721.27	746.71	586.10	435.30
Fiduciary	4.81	4.44	13.08	10.55	42.72	32.26	25.47	9.50
Individual, Declaration, & Withholding	1,865.60	2,191.54	2,380.28	2,453.61	3,116.25	3,241.86	3,005.46	2,240.20
Inheritance & Estate Transfer Tax	53.23	43.95	27.88	10.87	5.07	7.89	3.28	1.60
<b>Liquor — Alcoholic Beverage Taxes</b>								
High Alcoholic Content (Liquor/Wine)	16.09	16.85	17.08	16.80	16.99	19.35	19.39	19.50
Low Alcoholic Content (Beer)	36.42	36.10	36.57	36.42	36.48	36.36	37.30	35.60
Out-of-State Shippers	0.02	0.03	0.04	0.04	0.03	0.07	0.07	0.15
Natural Resources — Severance Tax	437.71	514.49	664.56	719.26	898.35	1,046.65	928.02	773.59
<b>Petroleum Products</b>								
Gasoline & Inspection Fees	448.70	440.28	450.74	462.75	475.03	451.53	458.77	453.8
Special Fuels & Inspection Fees	116.49	123.06	132.15	144.23	147.84	140.18	139.97	138.9
<b>Public Utilities and Carriers</b>								
Inspection and Supervision Fee	5.09	5.58	0.00	5.38	5.80	8.42	8.86	7.20
Natural Gas Franchise Tax	14.77	3.31	7.99	4.04	12.50	5.40	4.72	1.90
Transportation & Communication Utilities Tax	(0.87)	8.58	3.09	3.60	3.93	4.24	16.32	11.20
Sales Tax	2,284.06	2,166.22	2,305.30	2,731.16	2,801.97	2,883.31	2,800.07	2,465.10
Tobacco Tax	125.43	144.57	153.59	134.81	143.00	147.37	146.53	137.00
Total State Taxes	5,802.98	6,123.11	6,865.56	7,506.97	8,722.18	9,026.85	8,381.41	6,878.94
Other Taxes	40.15	28.86	34.04	36.30	40.48	46.90	43.57	22.76
<b>Hotel/Motel Room Occupancy Tax</b>								
LA Stadium and Exposition District	30.58	30.74	35.48	22.97	24.74	29.49	27.58	28.90
New Orleans Exhibition Hall Authority	19.34	20.23	24.27	13.17	14.97	18.77	17.07	18.60
<b>New Orleans Exhibition Hall Authority Taxes</b>								
Flat Room Occupancy Tax & Food & Beverage Taxes	11.86	12.73	13.70	7.18	8.39	10.76	10.55	11.54
Service Contractor Tax	1.43	1.36	1.90	0.58	0.49	1.08	1.25	1.19
Tour Tax	0.14	0.13	0.12	0.04	0.03	0.65	0.06	0.07
TOTAL CASH COLLECTIONS	\$ 5,906.48	\$ 6,217.16	\$ 6,975.07	\$ 7,587.21	\$ 8,811.28	\$ 9,134.50	\$ 8,481.49	\$ 6,962.00

# SUMMARY of tax collections & refunds (by tax/fee type)

FOR FISCAL YEAR ENDING JUNE 30, 2010

Tax/Fee Type	Calculated Collections Before Refunds	Amount Refunded	Calculated Collections*
<b>Automobile Rental Tax</b>	\$ 4,868,747.61	\$ (12,398.29)	\$ 4,856,349.32
<b>Contractors Fee, Nonresident</b>	9,750.00		9,750.00
<b>Corporation Franchise Tax</b>	145,121,306.37		145,121,306.37
<b>Electric Co-op Fee</b>	28,549.40		28,549.40
<b>Gift Tax</b>	421,778.21	(210,090.42)	211,687.79
<b>Hazardous Waste Site Cleanup Fund</b>	3,126,020.65	(36,550.97)	3,089,469.68
<b>Income Taxes</b>			
Corporation Income Tax	1,148,010,027.09	(712,648,802.14)	435,361,224.95
Declaration Individual	319,842,744.14	(3,547,801.57)	316,294,942.57
Fiduciary	15,000,338.95	(5,449,115.36)	9,551,223.59
Individual	351,521,480.03	(1,877.04)	351,519,602.99
Withholding, Individual	2,476,814,786.97	(904,363,993.92)	1,572,450,793.05
<b>Inheritance Tax</b>	1,815,423.21	(209,423.16)	1,606,000.05
<b>Liquors – Alcoholic Beverages</b>			
High Alcoholic Content (Liquor/Wine)	19,580,363.42	(1,902.64)	19,578,460.78
Low Alcoholic Content (Beer)	35,653,628.82	(26,562.84)	35,627,065.98
Out-of-State Shippers	150,247.42	(956.26)	149,291.16
Parish & Municipal Beer Tax	5,480,135.20		5,480,135.20
<b>Marijuana &amp; Controlled Dangerous Substance</b>	26,187.00		26,187.00
<b>Minerals, Oil, and Gas</b>			
Oil Spill Contingency Fee	–		–
Oilfield Site Restoration – Gas	3,142,121.98	(79,977.33)	3,062,144.65
Oilfield Site Restoration – Oil	883,762.01	(43,722.98)	840,039.03
Pipeline Safety Inspection Fee	2,117.81		2,117.81
Surface Mining Reclamation	284,605.36		284,605.36
<b>Natural Resources – Severance Tax</b>	847,388,075.86	(73,792,673.88)	773,595,401.98
<b>Petroleum Products</b>			
Gasoline & Inspection Fees	454,103,483.37	(214,180.49)	453,889,302.88
Special Fuels & Inspection Fees	142,783,768.17	(3,841,216.64)	138,942,551.53
Motor Fuels	10,591,680.30	(10,591,680.30)	–
Motor Vehicle Sales-Leases	6,216,772.71	–	6,216,772.71
<b>Public Utilities – Carriers</b>			
Inspection & Supervision Fees	7,572,835.10	(291,255.26)	7,281,579.84
Natural Gas Franchise Tax	2,849,402.67	(920,283.60)	1,929,119.07
Transportation & Communication	11,829,243.89	(574,035.98)	11,255,207.91
<b>Catalog Sales</b>	24,979.30		24,979.30
<b>Consumer Use Tax</b>	70,162.13		70,162.13
<b>Sales Tax</b>	2,604,054,973.99	(138,912,490.98)	2,465,142,483.01
<b>Soft Drinks</b>	–		–
<b>Telecommunication Tax</b>	1,061,341.10		1,061,341.10
<b>Consumer Use – Excise</b>	6,369.79		6,369.79
<b>Tobacco</b>	137,288,088.91	(275,390.35)	137,012,698.56
<b>TOTALS</b>	<b>\$ 8,757,625,655.91</b>	<b>\$ (1,856,046,382.40)</b>	<b>\$ 6,901,579,273.51</b>

\* This amount does not include adjustments for returned checks.

# COMPARISON OF ALL STATES' taxes (by source)

FOR FISCAL YEAR 2009 – Percent of tax collected

	Sales & Use	Individual Income	Corporate Income	Motor Fuels	Licenses	All Other
Alabama	24.9%	32.1%	5.9%	6.6%	5.8%	24.7%
Alaska	0.0%	0.0%	12.8%	0.2%	2.7%	84.3%
Arizona	50.4%	17.4%	5.3%	7.2%	3.6%	16.0%
Arkansas	37.0%	30.0%	4.6%	6.2%	4.4%	17.8%
California	28.7%	43.9%	9.4%	3.1%	8.3%	6.5%
Colorado	24.5%	50.7%	3.8%	7.1%	4.2%	9.7%
Connecticut	25.4%	49.3%	3.4%	3.8%	2.8%	15.2%
Delaware	0.0%	32.5%	7.4%	4.1%	41.2%	14.9%
Florida	60.2%	0.0%	5.7%	7.0%	5.7%	21.4%
Georgia	33.0%	48.5%	4.3%	5.4%	3.0%	5.8%
Hawaii	52.2%	28.4%	1.7%	1.9%	3.1%	12.6%
Idaho	38.0%	37.1%	4.5%	6.9%	8.5%	5.1%
Illinois	25.5%	31.4%	9.4%	5.0%	8.4%	20.3%
Indiana	41.6%	29.0%	5.6%	5.4%	4.7%	13.7%
Iowa	31.5%	38.7%	3.8%	6.2%	9.4%	10.4%
Kansas	33.3%	40.8%	5.5%	6.3%	4.5%	9.6%
Kentucky	29.3%	34.0%	4.0%	6.5%	4.9%	21.4%
<b>LOUISIANA</b>	<b>29.6%</b>	<b>29.4%</b>	<b>6.1%</b>	<b>6.0%</b>	<b>4.6%</b>	<b>24.3%</b>
Maine	29.0%	39.3%	4.1%	6.3%	7.0%	14.3%
Maryland	25.5%	42.8%	5.0%	4.9%	4.6%	17.3%
Massachusetts	19.9%	54.4%	9.2%	3.4%	3.9%	9.3%
Michigan	40.2%	25.6%	2.8%	4.2%	5.7%	21.6%
Minnesota	25.5%	40.5%	4.5%	4.4%	6.0%	19.2%
Mississippi	46.5%	22.8%	5.0%	6.5%	6.2%	13.1%
Missouri	29.3%	46.1%	2.7%	6.8%	6.2%	13.1%
Montana	0.0%	34.4%	6.8%	7.9%	12.4%	38.5%
Nebraska	37.6%	40.0%	5.0%	7.3%	4.2%	5.9%
Nevada	48.2%	0.0%	0.0%	5.4%	9.4%	37.0%
New Hampshire	0.0%	4.6%	23.2%	6.2%	10.7%	55.2%
New Jersey	30.1%	39.2%	8.8%	2.0%	5.2%	14.7%
New Mexico	38.9%	19.2%	4.2%	3.9%	4.4%	29.4%
New York	17.0%	56.7%	6.8%	0.8%	2.4%	16.4%
North Carolina	24.2%	46.6%	4.4%	7.4%	7.1%	10.3%
North Dakota	25.2%	15.3%	5.4%	6.0%	5.9%	42.3%
Ohio	30.6%	34.7%	2.2%	7.2%	12.0%	13.2%
Oklahoma	26.5%	31.2%	4.2%	5.1%	12.2%	20.8%
Oregon	0.0%	73.2%	3.5%	5.4%	11.4%	6.5%
Pennsylvania	28.3%	31.8%	5.8%	6.7%	8.3%	19.1%
Rhode Island	31.5%	37.2%	4.2%	4.7%	3.7%	18.7%
South Carolina	40.7%	32.9%	3.1%	7.2%	6.3%	9.8%
South Dakota	56.7%	0.0%	3.7%	8.8%	14.4%	16.4%
Tennessee	60.9%	2.1%	7.8%	7.8%	10.9%	10.5%
Texas	51.6%	0.0%	0.0%	7.4%	16.9%	24.1%
Utah	32.2%	42.8%	4.5%	6.5%	6.6%	7.5%
Vermont	12.8%	21.3%	3.5%	3.4%	3.9%	55.2%
Virginia	20.8%	55.1%	3.9%	5.5%	4.1%	10.6%
Washington	61.2%	0.0%	0.0%	7.2%	5.7%	26.0%
West Virginia	23.2%	32.5%	8.8%	8.0%	4.0%	23.5%
Wisconsin	28.2%	42.9%	4.3%	6.8%	5.7%	12.0%
Wyoming	35.8%	0.0%	0.0%	2.4%	5.5%	56.2%
<b>ALL STATES</b>	<b>31.9%</b>	<b>34.4%</b>	<b>5.6%</b>	<b>4.9%</b>	<b>6.9%</b>	<b>16.2%</b>

Source: U.S. Department of Commerce, Bureau of the Census, 2009 State Government Tax Collections

# ALL STATES' TOTAL tax collections (per capita)

FOR FISCAL YEAR 2009

Rank	State	Per Capita Total State Tax Collection
1	Alaska	\$ 7,092
2	Wyoming	5,078
3	Vermont	4,030
4	North Dakota	3,732
5	Connecticut	3,674
6	Hawaii	3,639
7	New York	3,328
8	Minnesota	3,259
9	Delaware	3,170
10	New Jersey	3,122
11	Massachusetts	2,955
12	California	2,733
13	Maryland	2,654
14	Maine	2,647
15	West Virginia	2,632
16	Arkansas	2,584
17	Wisconsin	2,563
18	Montana	2,469
19	Washington	2,462
20	Rhode Island	2,456
21	New Mexico	2,414
22	Pennsylvania	2,386
23	Kansas	2,375
24	Michigan	2,363
25	Iowa	2,322
26	Indiana	2,320
27	Illinois	2,267
28	Kentucky	2,261
29	<b>LOUISIANA</b>	<b>2,229</b>
30	Nebraska	2,227
31	Oklahoma	2,213
32	Mississippi	2,207
33	North Carolina	2,185
34	Nevada	2,105
35	Ohio	2,075
36	Virginia	2,055
37	Idaho	2,052
38	Utah	1,947
39	Oregon	1,939
40	Alabama	1,764
41	Colorado	1,728
42	Missouri	1,728
43	Florida	1,724
44	Arizona	1,706
45	Tennessee	1,659
46	Texas	1,646
47	South Dakota	1,642
48	Georgia	1,636
49	New Hampshire	1,605
50	South Carolina	1,567
—	<b>US AVERAGE</b>	<b>\$ 2,334</b>

Source: U.S. Department of Commerce, Census Bureau

# TOTAL STATE taxes except severance tax (per capita)

FOR FISCAL YEAR 2009

Rank	State	Per Capita Total State Tax Collection
1	Vermont	\$ 4,030
2	Connecticut	3,674
3	Hawaii	3,639
4	New York	3,328
5	Minnesota	3,250
6	Delaware	3,170
7	New Jersey	3,122
8	Massachusetts	2,955
9	Wyoming	2,877
10	California	2,732
11	Maryland	2,654
12	Maine	2,647
13	Arkansas	2,573
14	Wisconsin	2,562
15	Washington	2,458
16	Rhode Island	2,456
17	North Dakota	2,453
18	West Virginia	2,425
19	Pennsylvania	2,386
20	Michigan	2,357
21	Kansas	2,324
22	Iowa	2,322
23	Indiana	2,320
24	Illinois	2,267
25	Nebraska	2,224
26	North Carolina	2,185
27	Kentucky	2,179
28	Mississippi	2,168
29	Montana	2,110
30	Ohio	2,074
31	Virginia	2,055
32	Nevada	2,050
33	Idaho	2,049
34	<b>LOUISIANA</b>	<b>2,027</b>
35	New Mexico	1,950
36	Oregon	1,936
37	Oklahoma	1,924
38	Utah	1,911
39	Alabama	1,740
40	Missouri	1,728
41	Florida	1,719
42	Arizona	1,703
43	Colorado	1,671
44	Tennessee	1,658
45	Georgia	1,636
46	South Dakota	1,632
47	Alaska	1,609
48	New Hampshire	1,605
49	South Carolina	1,567
50	Texas	1,551
—	<b>US AVERAGE</b>	<b>\$ 2,286</b>

Source: U.S. Department of Commerce, Census Bureau



# PARISH comparison of various & per capita tax collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Cap)	Distribution of Local Property Taxes for year 2009*	Property Taxes (Per Cap)	LA Adjusted Individual Income Tax	LA Adj. Inc. Tax (Per Cap)
	July 1, 2009	FYE 10	FYE 10	2009	2009	FYE 10	FYE 10
Acadia	60,095	\$ 16,695,714	\$ 278	\$ 20,285,768	\$ 338	\$ 22,759,952	\$ 379
Allen	25,636	2,717,519	106	11,688,019	456	7,635,947	298
Ascension	104,822	46,867,897	447	87,539,910	835	66,761,461	637
Assumption	22,874	2,714,354	119	12,410,817	543	11,718,420	512
Avoyelles	42,511	6,298,681	148	5,622,025	132	14,210,536	334
Beauregard	35,419	6,815,610	192	20,132,474	568	12,741,125	360
Bienville	14,729	6,883,796	467	31,665,405	2,150	5,823,126	395
Bossier	111,492	36,477,481	327	79,211,164	710	55,027,561	494
Caddo	253,623	141,188,315	557	198,286,939	782	151,348,663	597
Calcasieu	187,554	80,959,436	432	156,457,844	834	108,313,422	578
Caldwell	10,439	1,569,239	150	5,636,564	540	3,758,884	360
Cameron	6,584	1,088,212	165	38,172,065	5,798	3,509,502	533
Catahoula	10,460	1,401,949	134	3,177,741	304	3,187,970	305
Claiborne	16,118	3,182,512	197	10,802,534	670	5,039,132	313
Concordia	18,989	5,487,996	289	12,504,100	658	5,395,410	284
DeSoto	26,401	7,228,230	274	41,666,366	1,578	15,233,655	577
East Baton Rouge	434,633	234,756,037	540	360,853,433	830	257,797,463	593
East Carroll	8,102	1,856,980	229	3,888,554	480	1,619,901	200
East Feliciana	20,970	1,600,587	76	5,155,648	246	8,852,099	422
Evangeline	35,330	4,831,825	137	10,886,148	308	13,840,842	392
Franklin	19,807	3,867,899	195	5,080,475	256	6,129,505	309
Grant	20,164	858,575	43	6,569,459	326	6,865,463	340
Iberia	75,101	24,112,237	321	31,851,715	424	38,037,255	506
Iberville	32,505	27,288,037	840	41,371,373	1,273	14,928,216	459
Jackson	15,063	2,117,560	141	18,882,513	1,254	5,565,546	369
Jefferson	443,342	252,273,126	569	312,030,422	704	252,513,359	570
Jefferson Davis	31,097	6,801,578	219	17,338,485	558	13,034,011	419
Lafayette	210,954	144,149,399	683	135,015,310	640	164,377,828	779
Lafourche	93,682	27,198,328	290	80,369,175	858	65,504,419	699
LaSalle	13,964	3,461,898	248	10,754,605	770	5,800,925	415
Lincoln	43,286	16,897,182	390	30,446,560	703	20,112,958	465
Livingston	123,326	21,579,944	175	44,585,194	362	60,446,099	490
Madison	11,385	1,282,693	113	9,993,506	878	2,312,336	203
Morehouse	28,223	7,622,369	270	11,720,891	415	8,974,456	318
Natchitoches	39,255	8,169,758	208	19,557,835	498	14,329,170	365

# PARISH comparison of various & per capita tax collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Cap)	Distribution of Local Property Taxes for year 2009*	Property Taxes (Per Cap)	LA Adjusted Individual Income Tax	LA Adj. Inc. Tax (Per Cap)
	July 1, 2009	FYE 10	FYE 10	2009	2009	FYE 10	FYE 10
Orleans**	354,850	\$ 170,421,801	\$ 480	\$408,721,072	\$ 1,152	\$ 183,958,582	\$ 518
Ouachita	151,502	96,264,686	635	81,011,018	535	68,684,203	453
Plaquemines	20,942	6,843,537	327	55,879,674	2,668	13,642,239	651
Pointe Coupee	22,447	4,415,790	197	16,770,789	747	10,188,717	454
Rapides	133,937	49,396,613	369	68,162,969	509	62,541,843	467
Red River	9,003	1,056,277	117	8,048,692	894	3,852,651	428
Richland	20,422	3,860,170	189	10,161,546	498	7,000,689	343
Sabine	23,733	4,668,897	197	8,569,592	361	9,822,364	414
St. Bernard	40,655	15,166,462	373	29,878,749	735	10,919,814	269
St. Charles	51,611	37,851,662	733	120,107,171	2,327	34,544,458	669
St. Helena	10,551	663,248	63	4,910,568	465	4,026,868	382
St. James	21,054	5,240,886	249	42,551,375	2,021	10,991,596	522
St. John the Baptist	47,086	23,256,665	494	41,429,137	880	21,319,162	453
St. Landry	92,326	17,558,001	190	28,238,291	306	41,288,840	447
St. Martin	52,217	9,860,418	189	23,548,986	451	23,215,224	445
St. Mary	50,815	19,443,928	383	49,090,786	966	27,253,678	536
St. Tammany	231,495	71,329,131	308	224,332,279	969	165,935,544	717
Tangipahoa	118,688	29,026,545	245	38,776,628	327	48,408,835	408
Tensas	5,609	1,142,096	204	4,366,190	778	1,662,939	296
Terrebonne	109,291	38,834,792	355	69,262,487	634	67,047,395	613
Union	22,584	6,384,695	283	8,790,792	389	7,588,399	336
Vermilion	56,141	10,687,840	190	29,210,986	520	28,385,834	506
Vernon	46,616	6,547,162	140	13,408,772	288	13,374,633	287
Washington	45,669	9,580,703	210	17,652,702	387	12,261,364	268
Webster	40,544	20,316,139	501	22,340,839	551	17,564,344	433
West Baton Rouge	22,638	22,418,974	990	28,404,578	1,255	12,706,803	561
West Carroll	11,329	1,739,978	154	3,581,619	316	3,217,928	284
West Feliciana	15,055	2,049,106	136	19,171,649	1,273	6,788,914	451
Winn	15,331	2,577,776	168	6,096,458	398	4,854,197	317

**LOUISIANA'S ESTIMATED POPULATION: 4,492,076**

\* Exclusive of Homestead Exemption

\*\*Orleans Parish property tax amounts are for 2010.

Source: U.S. Census Bureau  
Geographic area Population Estimates  
Estimates Base April 1, 2000

Source: Louisiana Tax Commission

# LOCAL DEDICATIONS state hotel/motel tax collections

FOR FISCAL YEAR ENDING JUNE 30, 2010

Fund	Total
Acadia Parish Visitor Enterprise Fund	\$ 67,396.92
Allen Parish Capital Improvement Fund	233,310.57
Ascension Parish Visitor Enterprise Fund	512,878.40
Avoyelles Parish Visitor Enterprise Fund	47,875.03
Beauregard Parish Community Improvement Fund	133,054.14
Bienville Parish Tour & Economic Development Fund	20,271.97
Bossier Parish Civic Center Fund	2,770,193.68
Caddo Shreveport Riverfront & Convention Center Fund	3,189,396.61
Caddo Shreveport-Bossier City Visitor Enterprise Fund	685,513.86
Calcasieu East of River Visitor (Ward 1,2 & 8)	612,654.93
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0.00
Calcasieu East of River Lake Charles Civic Center	570,635.34
Calcasieu West of River Community Center Fund (Ward 4,5,6 & 7)	845,111.03
Caldwell Parish Economic Development Fund	0.00
Cameron Parish Tourist Development Fund	21,269.19
Claiborne Parish Town of Homer Economic Development Fund	20,645.75
Concordia Parish Economic Development Fund	82,255.57
DeSoto Parish Visitor Enterprise Fund	69,153.48
East Baton Rouge Parish Baker Economic Development	37,926.61
East Baton Rouge Parish Riverside Centroplex Fund	1,048,145.12
East Baton Rouge Parish Community Improvement Fund	2,161,123.93
East Baton Rouge Parish Enhancement Fund	1,080,561.94
East Carroll Parish Visitor Enterprise Fund	9,435.28
East Feliciana Parish Tourist Commission Fund	1,542.60
Evangeline Parish Visitor Enterprise	44,411.39
Franklin Parish Visitor Enterprise Fund	40,121.42
Iberia Parish Tourist Commission Fund	335,432.45
Iberville Parish Visitor Enterprise Fund	76,576.08
Jackson Parish Economic Development & Tourism Fund	20,659.46
Jefferson Davis Parish Visit Enterprise Fund	136,324.06
Lafayette Parish Visit Enterprise Fund	2,240,318.49
Lafourche Parish Enterprise Fund	242,366.06
Lafourche Retarded Citizens, Training, & Development	238,730.66
LaSalle Parish Economic Development Fund	16,875.49
Lincoln Parish Visitor Enterprise Fund	206,452.59
Lincoln Parish Municipalities Fund	203,355.84
Livingston Parish Tourism Improvement Fund	319,417.58
Madison Parish Visitor Enterprise Fund	42,469.74
Morehouse Parish Visitor Enterprise Fund	32,037.12
Morehouse Parish Bastrop Municipal Center Fund	31,556.55
Natchitoches Parish Historic Development Fund	434,451.80
Natchitoches Parish Visitor Enterprise Fund	146,280.09
Ouachita Parish Visitor Enterprise Fund	1,195,365.00
Plaquemines Parish Visitor Enterprise Fund	237,174.22
Point Coupee Parish Visitor Enterprise Fund	24,030.96

# LOCAL DEDICATIONS state hotel/motel tax collections

FOR FISCAL YEAR ENDING JUNE 30, 2010

Fund	Total
Rapides Parish Economic Development Fund	\$ 363,392.87
Rapides Parish Coliseum	72,678.74
Rapides Alex/Pineville Area Tourism Fund	218,035.98
Rapides Alex/Pineville Exhibition Hall	244,944.77
Rapides City of Pineville Economic Development Fund	218,035.98
Red River Visitor Enterprise Fund	30,864.73
Richland Parish Visitor Enterprise Fund	99,739.70
Sabine Parish Tourism Improvement Fund	208,535.52
St. Bernard Parish Visitor Enterprise Fund	38,442.40
St. Charles Parish Visitor Enterprise Fund	111,948.65
St. Charles Parish River Parish Convention, Tourism & Visitor Fund	37,693.15
St. Helena Parish Tourist Community Fund	0.00
St. James Parish Enterprise Fund	15,400.93
St. James Parish River Parish Convention, Tourism & Visitor Fund	5,185.50
St. John the Baptist Parish Convention Facility Fund	277,866.32
St. John the Baptist River Parish Convention, Tourism & Visitor Fund	93,557.68
St. Landry Parish Tourist Community Fund	127,466.80
St. Landry Parish City Hall Market Fund	129,407.94
St. Martin Parish Enterprise Fund	172,541.13
St. Mary Parish Visitor Enterprise Fund	447,840.04
St. Tammany Parish Tourist Commission Fund	1,265,167.34
Tangipahoa Parish Tourist Commission Fund	393,597.37
Tangipahoa Parish Economic Development Fund	132,524.35
Tensas Parish Visit Enterprise Fund	1,625.52
Terrebonne Parish Houma Tourist Fund	492,743.33
Terrebonne Parish Visitor Enterprise Fund	485,352.04
Union Parish Visitor Enterprise Fund	27,664.33
Vermilion Parish Visitor Enterprise Fund	79,964.54
Vernon Parish Community Improvement Fund	279,121.07
Washington Parish Tourist Community Fund	32,255.70
Washington Parish Economic Development & Tourism Visitor Fund	10,860.51
Webster Parish Convention & Visitor Bureau Fund	200,134.56
West Baton Rouge Parish Visitor Enterprise Fund	372,654.77
West Carroll Parish Visitor Enterprise Fund	10,791.43
West Feliciana Parish St. Francisville Economic Development Fund	119,350.69
Winn Parish Tourism Fund	41,068.16
<b>SUM OF ALL FUNDS</b>	<b>\$ 27,343,213.54</b>

# VARIOUS fund distributions

FOR FISCAL YEAR ENDING JUNE 30, 2010

Fund	Distribution Amount
<b>DEDICATION OF STATE TAXES COLLECTED</b>	
Aviation Fuels	\$ 29,800,000
Attakapas Conservation Fund	1,943,870
Ernest Morial Convention Center	2,000,000
Gasoline/Special Fuels Timed Account	117,475,485
Motor Fuels Inspection Fund	4,936,243
Sports Facility Assistance Fund	3,324,953
Military Assistance Fund	173,027
Telephone Company Property Assessment Fund	29,763,624
Tobacco Tax Healthcare Fund	34,251,476
Transportation Trust Fund	469,901,940
<b>TOTAL</b>	<b>\$ 693,570,618</b>
<b>COOPERATIVE ENDEAVORS (Tax Incremental Financing)</b>	
TIF – Algiers Economic Development	\$ 650,526
TIF – Bass Pro Shops	844,867
TIF – Cabelas	602,815
TIF – City of Broussard District Account	1,074,354
TIF – Garrett Road Economic Development District	2,909,318
TIF – Industrial Board of Lafayette	636,935
TIF – Ruston Cooperative Endeavor	2,666,145
TIF – Tower Drive Economic Development District	947,989
<b>TOTAL</b>	<b>\$ 10,332,950</b>
<b>DISTRIBUTION OF LOUISIANA TOURISM TAX</b>	
LA Economic Development Fund	\$ 8,456,532
LA Economic Marketing Fund	1,723,771
LA Tourism Promotion District	19,207,329
<b>TOTAL</b>	<b>\$ 29,387,631</b>
<b>DISTRIBUTION OF LOCAL TAXES COLLECTED BY LDR</b>	
Auto Rental Tax	\$ 968,035
Consumer Use Tax	703,046
Parish & Municipal Beer	5,480,135
Sales Prepaid Cell Phone	1,452
<b>TOTAL</b>	<b>\$ 7,152,668</b>
<b>DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION</b>	
Animal Welfare Task Force	\$ 19,349
Garnishment Program	10,558,018
Income Tax Donations	55,591
START Contributions	239,322
Wildlife Habitat	28,739
<b>TOTAL</b>	<b>\$ 10,901,019</b>
<b>SPECIAL TAXING DISTRICTS</b>	
LA Stadium and Expo District – Orleans/Jefferson	\$ 28,916,575
E Morial Exhibition Authority Room Rentals – Orleans only	18,653,952
E Morial Exhibition Occupancy and Food/Beverage Tax – Orleans only	11,540,549
E Morial Exhibition Service Contractor & Tour Tax – Orleans only	1,268,871
<b>TOTAL</b>	<b>\$ 60,379,946</b>

## OFFERS IN COMPROMISE (fy 09-10)

Louisiana Revised Statute 47:1578, as amended by Act 1383 of the 1997 Regular Session of the Louisiana Legislature, authorizes the Secretary of Revenue, under certain conditions, to compromise a judgment for taxes and cancel or release a lien, privilege, mortgage, or other encumbrance.

Under this authority, the Secretary can accept less than full payment as a final settlement for a state tax liability. The statutory conditions for such a settlement are "serious doubt" as to collectibility of the tax due or the taxpayer's liability for the tax, and a higher collection cost than the outstanding liability. The judgment for taxes compromised must be \$500,000 or less, excluding interest and penalty.

Name	Type of Tax	Tax Period	Amount of Interest Compromised
Jeremy Palmer	Individual Income	2006	\$ 463.26
Keith Hardwick	Individual Income	2001	372.67
Furnance and Tube Service Inc.	Withholding	06/2007-03/2008	15,624.12
Joel Lusk	Individual Income	2006	160.68
Dolphin Holdings, Inc.	Corporate Income and Franchise	12/2007-12/2008	1,070.32
Donna Blanchard	Individual Income	2006	516.48
William B. Cloughley	Individual Income	2006	525.43
Mark Matthews	Individual Income	2006	398.60
Lee Palmer Jr.	Individual Income	2006	592.32
Donald Latil Jr.	Individual Income	2006	646.02

Note: Compromise of interest under the provisions of R.S.47:1601(A)(2)(d)

Name	Type of Tax	Total Tax, Interest, Penalties & Fees	Amount Abated/Compromised	Amount Paid in Compromise
Alicia Robinson	Individual Income	\$ 16,898.06	\$ 13,024.90	\$ 3,873.13
Allen Chaney	Individual Income	4,496.51	1,730.20	2,766.31
Alloy Products Inc of LA	Sales	15,743.67	6,045.81	9,697.86
Anna Bella Children's Fine Clothing Inc.	Sales	8,348.14	7,263.14	1,085.00
Beverly Hayes	Individual Income	8,851.95	7,983.95	868.00
BST Enterprises Inc.	Sales, Withholding & CIF	36,043.83	18,671.55	17,372.28
Calvin Cockerham Sr.	Individual Income	1,253.95	898.95	355.00
Charles Copeland	Individual Income	5,922.69	3,833.34	2,089.35
Cherilyn Emery	Individual Income	12,380.31	11,755.31	625.00
Curtis Fitts	Individual Income	7,175.51	4,916.51	2,259.00
Cynthia Kessler	Individual Income	6,246.70	3,809.70	2,437.00
David K. Chauvin	Individual Income	8,713.78	2,734.57	5,979.21
Donna Santos	Individual Income	7,587.27	7,060.27	527.00
Frederick E. Nelson	Individual Income	5,082.66	3,061.72	2,020.94
George Werner	Individual Income	2,300.60	1,600.60	700.00
Gregory H. Drake	Individual Income	3,361.84	2,846.03	515.81
Harold & Karla Temple Jr.	Individual Income	41,432.30	21,267.30	20,165.00
Harry A. Turner	Individual Income	18,144.64	5,775.25	12,369.39
Jack Powell Automotive LLC	LGST	6,843.70	2,407.63	4,436.07
John Bertucci	Individual Income	29,146.09	20,766.77	8,379.32
Lori & Melvin D. Bordelon	Motor Vehicle Sales	6,504.05	2,945.30	3,558.75
Mac & Karen Shachat	Individual Income	115,546.89	87,907.47	27,639.42
Manuel Dugas Jr.	Individual Income	25,602.48	10,762.44	14,840.04
Mary J. Autery	Individual Income	514.93	339.93	175.00
Philip J. Geiger Sr.	Individual Income	6,856.99	5,217.99	1,639.00
R Wall Investments Inc.	Corporate Withholding & Sales	19,045.40	15,145.40	3,900.00
River City Press Inc.	Sales & CIFT	7,366.77	5,523.94	1,842.83
S & L Corporation	Statewide Hotel/Motel	13,937.70	10,294.70	3,643.00
Seals & Seals Inc	Sales	12,619.75	10,354.79	2,264.96
Stacy Neely Ghirardi	Individual Income	2,819.70	1,919.10	900.00
Todd Matherne	Marijuana & Controlled Dangerous Substance	52,092,263.14	52,090,263.14	2,000.00
Trak Food Store of Friday LLC	LGST, Withholding	19,366.32	7,561.04	11,805.28
United Steel Co. Inc.	Sales & Withholding	15,114.03	9,027.30	6,086.73







# ALCOHOLIC beverage tax (comparison of LA & selected states)

The tax rates of beverages of alcoholic content have changed since 1934 as follows:

## Beer:

1934 \$1.50 per 31-gallon barrel  
1948 \$10.00 per 31-gallon barrel

## Liquor:

1934 \$.50 per wine gallon  
1935 \$.60 per wine gallon  
1938 \$1.00 per wine gallon  
1940 \$1.50 per wine gallon  
1956 \$1.68 per wine gallon  
1970 \$2.50 per wine gallon  
1978 \$.66 per liter

## Sparkling Wines and Still Wines over 24 percent by volume:

1934 \$.50 per wine gallon  
1935 \$.60 per wine gallon  
1938 \$1.00 per wine gallon  
1940 \$1.50 per wine gallon  
1956 \$1.58 per wine gallon  
1978 \$.42 per liter

## Still Wines not over 14 percent by volume

1934 \$.05 per wine gallon  
1940 \$.15 per wine gallon  
1942 \$.10 per wine gallon  
1956 \$.11 per wine gallon  
1978 \$.03 per liter

## Still Wines between 14 and 24 percent by volume

1934 \$.10 per wine gallon  
1940 \$.30 per wine gallon  
1942 \$.20 per wine gallon  
1956 \$.21 per wine gallon  
1978 \$.06 per liter

# ALCOHOLIC beverage tax (comparison of LA & selected states)

State	Beer Per Gallon Alcoholic Content of 4.5%	Light Wine Per Gallon Alcoholic Content of 12%
LOUISIANA	\$ 0.32	\$ 0.11
Alabama	1.05	1.70
Arkansas	0.21	0.77
Florida	0.48	2.25
Georgia	0.48	1.51
Mississippi	0.43	0.43
Texas	0.19	0.20

Source: The Tax Foundation

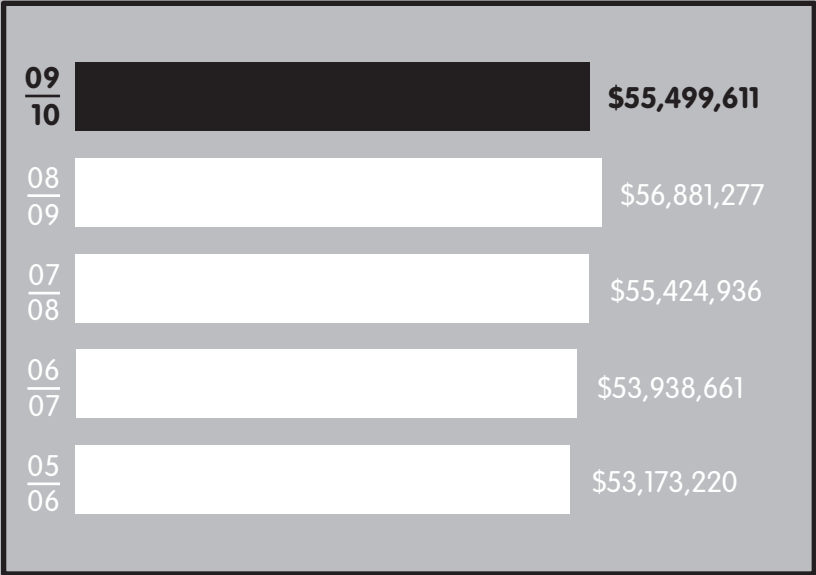
# ALCOHOLIC beverage tax (cash collection after accrual adjustments)

The tax levies are Beer – \$10 per 31-gallon barrel; Liquor – 66¢ per liter; Sparkling Wine – 42¢ per liter; Still and Native Wine (alcoholic content 14% and under) – 3¢ per liter; Still and Native Wine (alcoholic content over 14%, but not over 24%) – 6¢ per liter.

The alcoholic beverage taxes are levied on beer, liquor, and wine, including wine from out-of-state shippers.

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	% Change
2009-10	\$ 35,786,569	\$ 19,713,041	\$ 55,499,611	-2.43%
2008-09	37,308,854	19,572,424	56,881,277	2.63%
2007-08	36,524,740	18,900,196	55,424,936	2.76%
2006-07	36,075,416	17,863,245	53,938,661	1.44%
2005-06	36,508,004	16,665,216	53,173,220	-0.94%

# ALCOHOLIC beverage tax (cash collection after accrual adjustments)



## ALCOHOLIC beverage tax (cash collections – barrels of beer equivalent)

### FISCAL YEAR 2010

Period	Cash Collections	# of Barrels
1 <sup>st</sup> Quarter	\$ 9,555,603	955,560
2 <sup>nd</sup> Quarter	8,859,162	885,916
3 <sup>rd</sup> Quarter	8,050,326	805,033
4 <sup>th</sup> Quarter	9,161,976	916,198
<b>TOTAL</b>	<b>\$ 35,627,066</b>	<b>3,562,707</b>

Note: Tax Rate of \$10 per barrel

## ALCOHOLIC beverage tax (cash collections – barrels of beer equivalent)

### FISCAL YEAR 2009

Period	Cash Collections	# of Barrels
1 <sup>st</sup> Quarter	\$ 9,896,283	989,628
2 <sup>nd</sup> Quarter	9,021,947	902,195
3 <sup>rd</sup> Quarter	8,756,027	875,603
4 <sup>th</sup> Quarter	9,635,407	963,541
<b>TOTAL</b>	<b>\$ 37,309,665</b>	<b>3,730,966</b>

Note: Tax Rate of \$10 per barrel

## ALCOHOLIC beverage tax (liters sold by category)

LITERS SOLD  
Fiscal Year 2010

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1 <sup>st</sup> Quarter	6,747,881	257,493	725,761	6,043,418
2 <sup>nd</sup> Quarter	7,051,012	369,080	533,119	6,988,186
3 <sup>rd</sup> Quarter	7,579,126	604,210	523,917	6,743,712
4 <sup>th</sup> Quarter	6,888,819	319,878	504,875	6,794,169
<b>TOTAL</b>	<b>28,266,838</b>	<b>1,550,661</b>	<b>2,287,672</b>	<b>26,569,486</b>
<b>TAX PER LITER</b>	<b>\$0.66</b>	<b>\$0.42</b>	<b>\$0.06</b>	<b>\$0.03</b>
<b>GROSS TAX DUE*</b>	<b>\$18,656,113</b>	<b>\$651,278</b>	<b>\$137,260</b>	<b>\$797,085</b>

\* Gross tax due before discounts, refunds, and other adjustments

## ALCOHOLIC beverage tax (liters sold by category)

LITERS SOLD  
Fiscal Year 2009

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1 <sup>st</sup> Quarter	6,583,554	245,174	400,107	5,680,036
2 <sup>nd</sup> Quarter	6,868,104	315,746	455,513	6,383,187
3 <sup>rd</sup> Quarter	7,544,436	563,484	554,382	6,644,710
4 <sup>th</sup> Quarter	6,870,540	290,002	499,876	6,417,495
<b>TOTAL</b>	<b>27,866,634</b>	<b>1,414,407</b>	<b>1,909,878</b>	<b>25,125,428</b>
<b>TAX PER LITER</b>	<b>\$ 0.66</b>	<b>\$ 0.42</b>	<b>\$ 0.06</b>	<b>\$ 0.03</b>
<b>GROSS TAX DUE*</b>	<b>\$ 18,391,978</b>	<b>\$ 594,051</b>	<b>\$ 114,593</b>	<b>\$ 753,763</b>

\* Gross tax due before discounts, refunds, and other adjustments

# ALCOHOLIC beverage licenses

AS of AUGUST 2010

License Type	Count
AG.B - Class A General Beer	173
AG.BL - Class A General Beer and Liquor	2,831
AG.C - Caterer Attached to a Class A General	26
AG.CR - Class A General Conditional Restaurant	5
AG.L - Class A General Liquor	11
AR.B - Class A Restaurant Beer	636
AR.BL - Class A Restaurant Beer and Liquor	2,382
AR.BW - Class A Restaurant Beer and Light Wine	105
AR.L - Class A Restaurant Liquor	16
AR.MB - Class A Restaurant Microbrewer	2
AR.R - Class R Restaurant	3,138
AR.TR - Temporary Restaurant	1
AR.W - Class A Restaurant Light Wine	6
AR.C - A Restaurant - Caterer Attached	147
ARC - Restaurant Conditional	3
B.B - Class B Beer	920
B.BL - Class Beer and Liquor	3,704
B.C - Class B Caterer	5
B.L - Class B Liquor	13
C-A - Caterer Attached	2
C.BL - Class C Beer and Liquor	6
C.C - Class C Caterer	1
C.SA - Stand Alone Caterer	77
DC.L - Distribution Center Liquor Permit	1
M.B - Beer Manufacturer Permit	5
M.L - Liquor Manufacturer Permit	3
M.WP - Wine Producer Permit	9
OS.H - Out of State Man/Sup - Hi Al Content	597
OS.L - Out of State Man/Sup - Lo Al Content	11
S.IN - Solicitor - In State	846
S.OOS - Solicitor - Out of State	95
T.C - Tobacco Retail Certificate	5,209
T.P - Tobacco Retail Dealer Permit	226
T.T - Retail Tobacconist	24
T.VM - Retail Vending Machine	1,290
T.VO - Retail Vending Machine Operator	140
T.WD - Tobacco Wholesale Dealer Permit	64
T.WT - Wholesale Dealer Permit - Tobacconist	24
T.WVM - Wholesale Vending Machine	2
W.B - Malt Beverage Wholesale Permit	39
W.L - Liquor Wholesale Permit	42
W.P - Pseudo Wholesaler	159
<b>TOTALS</b>	<b>22,996</b>

Source: ATC

# CORPORATION income tax (comparison of LA & selected states)

All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must file an income tax return.

Corporations are taxed on net income computed at the following rates:

- Four percent on the first \$25,000 of net income
- Five percent on the next \$25,000
- Six percent on the next \$50,000
- Seven percent on the next \$100,000
- Eight percent on the excess over \$200,000

State	Tax Base (business income <sup>1</sup> )	Tax Base (nonbusiness income <sup>1</sup> )	Is there a minimum tax?	State computation of taxable net income
LOUISIANA	Louisiana does not apply the business/nonbusiness concepts outlined by the MTC. The two classes of income are apportionable and allocable. <sup>2</sup>	Louisiana does not apply the business/nonbusiness concepts outlined by the MTC. The two classes of income are apportionable and allocable. <sup>2</sup>	No	Starts with federal taxable income before special deductions.
Alabama	All income that arises from the conduct of trade or business operations of a taxpayer is business income.	Nonbusiness income means all income other than business income. Apply either a functional or transactional test.	No	Starts with taxable income after special deductions.
Arkansas	Uses the business/nonbusiness concepts outlined by the MTC. <sup>1</sup>	Uses the business/nonbusiness concepts outlined by the MTC. <sup>1</sup>	No	Income and deductions based on Arkansas code.
Florida	Activities and transactions in the regular course of taxpayer's trade or business. Includes any amounts that could be included in apportionable income without violating the due process clause.	All income other than business income.	Yes	Starts with federal taxable income after special deductions.
Georgia	All income except certain limited types of investment income.	Certain income from assets held for investment; certain gains from assets not held, owned or used in the trade/business; apply either a transactional or functional test.	No	Starts with federal taxable income after special deductions.
Mississippi	Income arising from transactions & activities in the regular course of taxpayer's trade or business & always includes income from real, tangible, & intangible property if the acquisition, management, & disposition of the property constitute integral parts of the taxpayer's regular trade or business operations. <sup>3</sup>	All nonbusiness income; non-U.S. interest and dividends; U.S. government interest; apply either a transactional or functional test.	No	Starts with federal taxable income after special deductions.
Texas <sup>4</sup>	All income except income that a state could not tax even if the corporation had nexus in that state.	Income a state could not tax even if the corporation had nexus in that state; constitutional standard.	N/A	Other.

## Comparison of Louisiana and Selected States, Corporate Tax Comparison

### Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2009

#### <sup>1</sup> Multistate Tax Compact

##### Article IV. Division of Income

1. As used in this Article, unless the context otherwise requires

(a) "Business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations

(e) "Nonbusiness income" means all income other than business income.

<sup>2</sup> The Louisiana income tax is imposed only upon that part of the net income of a corporation that is derived from sources within Louisiana. Corporations that do business outside of Louisiana must complete Form CIFT-620A, which provides schedules for the apportionment and allocation of net income. All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must file an income tax return.

<sup>3</sup> Mississippi Business Income Items – In essence, all income that arises from the conduct of trade or business operations of a taxpayer is business income. The income of the taxpayer is business income unless clearly classifiable as non business income.

<sup>4</sup> Effective January 1, 2008, Texas has replaced the prior tax based on capital and earned surplus with a new "margin tax." Texas does not consider the margin tax as an income tax. A taxable entity's margin is the lowest of three amounts: (1) total revenue minus cost of goods sold, (2) total revenue minus compensation, or (3) 70 percent of total revenue.

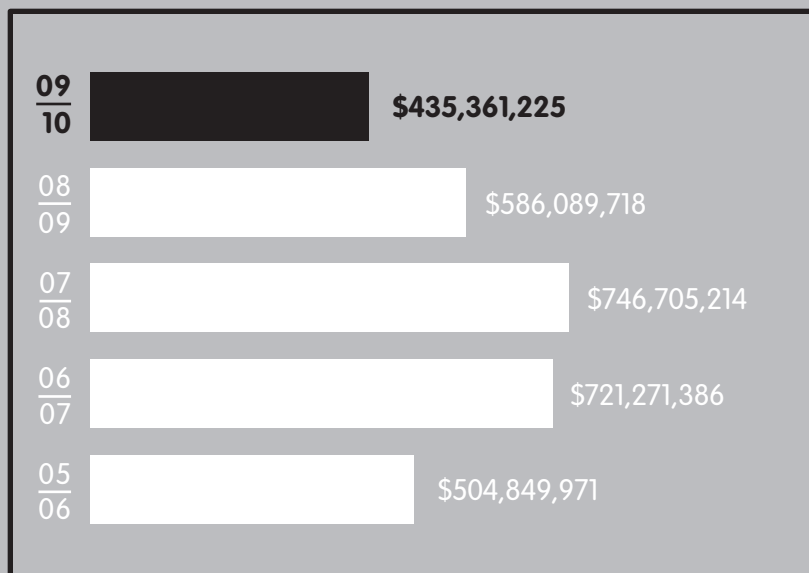
Source: 2010 Multistate Corporate Tax Guide, Volume 1  
Multistate Tax Commission



## CORPORATION income tax (based on cash collections)

Fiscal Year	Amount Collected	% Change
2009-10	\$ 435,361,225	-25.72%
2008-09	586,089,718	-21.51%
2007-08	746,705,214	3.53%
2006-07	721,271,386	42.87%
2005-06	504,849,972	34.78%

## CORPORATION income tax (based on cash collections)



# CORPORATION franchise tax (based on cash collections)

The corporation franchise tax is levied on any corporation doing business or qualified to do business in Louisiana, unless specifically exempt by statute.

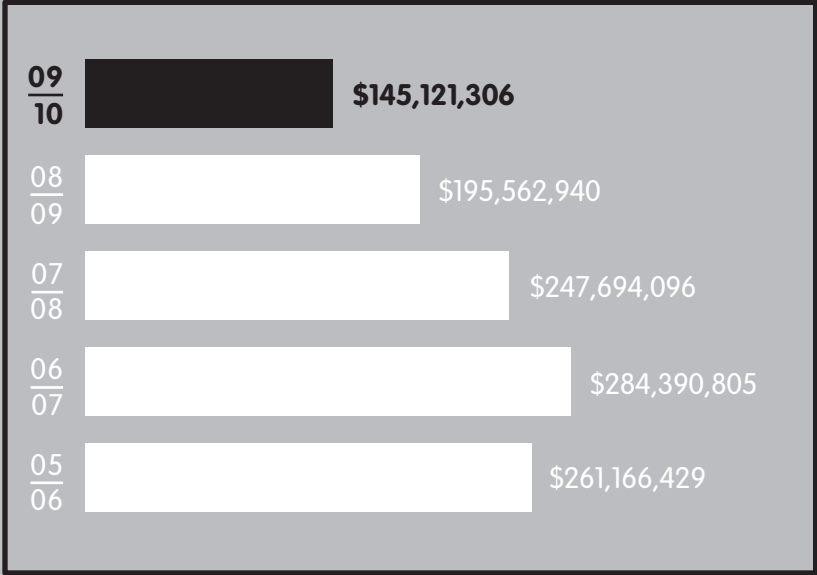
The total taxable base consists of the corporation’s capital stock, surplus, undivided profits, and borrowed capital. Borrowed capital is currently being phased out and will be completely phased out after 1/1/2011. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

Fiscal Year	Amount Collected	% Change
2009-10	\$ 145,121,306	-25.79%
2008-09	195,562,940	-21.05%
2007-08	247,694,096	-12.90%
2006-07	284,390,805	8.89%
2005-06	261,166,429	-9.92%

# CORPORATION franchise tax (based on cash collections)

- The corporation franchise tax rate is as follows:
- \$1.50 per each \$1,000 of taxable base up to \$300,000;
  - \$3.00 per each \$1,000 of taxable base over \$300,000

There is a minimum \$10 corporation franchise tax for taxable periods beginning before January 1, 2010. The minimum franchise tax has been repealed for tax periods after January 1, 2010.



## CORPORATION income & franchise tax (quarterly cash collections)

### Corporation income tax

All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must file a corporation income tax return unless specifically exempted.

- Louisiana's corporation income tax closely follows the federal system and employs the federal definition of income and deductions with certain modifications.
- For multistate corporations, Louisiana net income is generally determined through formula apportionment with total net income apportioned to Louisiana based on the average of some combination of three factors: property, revenue, and wages.
- Louisiana allows a deduction for federal income tax in computing taxable income.

### Corporation franchise tax

Any corporation meeting any of the following provisions, unless specifically exempted under the provisions of Louisiana Revised Statute 47:608, must file a Louisiana corporation franchise tax return:

- Organized under the laws of Louisiana.
- Qualified to do business in this state or doing business in this state.
- Exercising or continuing the corporate charter within this state.
- Owning or using any of the corporate capital, plant, or other property in this state in a corporate capacity.

## CORPORATION income & franchise tax (quarterly cash collections)

FOR FISCAL YEAR ENDING JUNE 30, 2010

Period	Corporation Income Tax	Corporation Franchise Tax
1 <sup>st</sup> Quarter	\$ 101,774,244	\$ 33,924,748
2 <sup>nd</sup> Quarter	286,946,372	95,648,791
3 <sup>rd</sup> Quarter	(13,493,493)	(4,496,932)
4 <sup>th</sup> Quarter	60,134,102	20,044,701
<b>TOTAL</b>	<b>\$ 435,361,225</b>	<b>\$ 145,121,306</b>

## CORPORATION income tax (liability by taxable income bracket)

Taxable Income Bracket	# of Returns	% of Total Returns	Taxable Income	Income Tax Liability*	% of Total Liability
less than 0	28,068	22.09%	\$ (64,679,461,613)	\$ 0	0.00%
0	76,751	60.40%	0	0	0.00%
1 - 25,000	12,561	9.89%	85,318,562	3,419,844	0.49%
25,001 - 50,000	2,810	2.21%	102,225,750	4,420,437	0.64%
50,001 - 100,000	2,299	1.81%	161,943,882	8,019,935	1.15%
100,001 - 500,000	2,780	2.19%	618,674,164	40,051,816	5.77%
500,001 - 1,000,000	679	0.53%	481,254,130	35,995,648	5.18%
1,000,001 - 2,000,000	467	0.37%	663,684,092	51,359,417	7.40%
2,000,001 - 10,000,000	509	0.40%	2,119,242,322	167,662,817	24.14%
> 10,000,000	147	0.12%	4,800,609,681	383,501,587	55.23%
<b>TOTALS</b>	<b>127,071</b>	<b>100.00%</b>	<b>\$ (55,646,509,030)</b>	<b>\$ 694,431,501</b>	<b>100.00%</b>

\*This amount is the tax due on the return before credits or prepayments.

## CORPORATION franchise tax (liability by taxable base)

Taxable Base Range	# of Returns	% of Total Returns	Taxable Base	Franchise Tax Liability*	% of Total Liability
less than 0	16,660	13.09%	\$ (12,773,599,238)	\$ 279,527	0.06%
0	37,108	29.16%	0	702,758	0.15%
1 - 25,000	22,635	17.78%	191,009,369	321,133	0.07%
25,001 - 100,000	17,235	13.54%	956,765,644	1,342,050	0.29%
100,001 - 500,000	18,981	14.91%	4,439,934,686	6,833,555	1.45%
500,001 - 1,000,000	5,181	4.07%	3,654,801,613	7,910,235	1.68%
1,000,001 - 10,000,000	7,541	5.93%	22,773,939,902	56,679,368	12.05%
10,000,001 - 50,000,000	1,420	1.12%	31,080,408,820	81,350,818	17.29%
50,000,001 - 100,000,000	243	0.19%	16,533,506,623	45,362,023	9.64%
100,000,001 - 500,000,000	219	0.17%	45,295,935,103	128,278,959	27.26%
500,000,001 - 1,000,000,000	34	0.03%	23,587,630,712	65,358,819	13.89%
> 1,000,000,000	14	0.01%	25,364,578,056	76,087,431	16.17%
<b>TOTALS</b>	<b>127,271</b>	<b>100.00%</b>	<b>\$ 161,104,911,290</b>	<b>\$ 470,506,676</b>	<b>100.00%</b>

\*This amount is the tax due on the return before credits or prepayments.

# CORPORATION income & franchise tax (credits claimed on returns)

## NONREFUNDABLE CREDITS CLAIMED ON RETURNS Processed During Fiscal Year 2010

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Angel Investor Tax Credit*	\$ 0	\$ 0
Apprenticeship	210,254	512,612
Atchafalaya Trace	0	0
Basic Skills Training	1,250	0
Biomedical/University Research	0	0
Bone Marrow Donor	0	N/A
Brownfields Investor Credit	44,641	N/A
Cane River Heritage Area	0	0
Contributions to Educational Institutions	48	N/A
Credit for Refunds Paid by Utilities	0	N/A
Debt Issuance Costs	0	0
Dedicated Research Investments	4,101	N/A
Digital Interactive Media	0	N/A
Donations of Materials, Equipment, Advisors, Instructors	0	0
Donations to Public Schools	4,000	4,000
Donations to Qualified Playgrounds	0	0
Eligible Reentrants	500	N/A
Employee & Dependent Health Insurance	5,135	0
Employment of the Previously Unemployed	0	0
Enterprise Zone	10,522,276	7,409,498
Insurance Company Premium Tax	195,169,569	N/A
LA Capital Companies	11,259	N/A
LA Community Development Financial Institutions Act Credit	0	0
LA Community Economic Development	0	0
Manufacturing Establishments	0	942,404
Motion Picture Employment of Resident	439,720	329,034
Motion Picture Infrastructure Credit	7,490	N/A
Motion Picture Investor Credit	9,496,411	N/A
Neighborhood Assistance	0	N/A
New Jobs Credit	436,527	N/A
New Markets Credit	1,970,297	1,252,747
Nonviolent Offenders Employment Credit	200	N/A
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Quality Jobs*	0	0
Recycling Credit	41,231	242,570
Rehabilitation of Historic Structures	1,211,265	837,101
Research and Development*	559,181	12,365,160
Tax Equalization	5,721,983	477,538
Technology Commercialization*	0	0
Vehicle Alternative Fuels*	145,862	N/A
<b>TOTAL</b>	<b>\$226,003,200</b>	<b>\$ 24,372,664</b>

\* These credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for refundable amounts.

## REFUNDABLE CREDITS CLAIMED ON RETURNS Processed During Fiscal Year 2010

Credit	Amount Claimed	Credit	Amount Claimed
Inventory Tax Credit	\$ 307,145,105	Retention And Modernization	0
Ad Valorem for Natural Gas	3,518,093	School Readiness Business Supported Child Care	157,700
Ad Valorem for Offshore Vessels	18,210,094	School Readiness Child Care Provider	1,398,500
Angel Investor	186,528	School Readiness Fees & Grants to Resource & Referral Agencies	60,000
Conversion of Vehicle to Alternative Fuel	34,238	Sound Recording Investment	0
Louisiana Citizens Insurance Credit	1,864,040	Sugar Cane Trailer Conversion	109,279
Mentor-Protege	18,000	Technology Commercialization	191,979
Milk Producers	200,000	Telephone Company Property Tax	23,306,138
Musical & Theatrical Productions	0	Urban Revitalization	2,778
Prison Industry Enhancement	1,065	Vehicle Alternative Fuel Credit	0
Quality Jobs	1,245,619	Wind and Solar Energy System	76,500
Research And Development	1,945,836	Other Refundable	980,740
		<b>TOTAL</b>	<b>\$ 360,652,232</b>

## GIFT & INHERITANCE tax (based on cash collections)

### Gift tax

Acts 2007, No. 371 repealed the gift tax effective July 1, 2008. For gifts that were made before July 1, 2008, a gift tax return must be filed by every person making gifts to a single donee totaling more than the amount of the applicable exclusion. The gift tax is primarily due from the donor. The gift tax is two percent for the first \$15,000 in taxable gifts and three percent for amounts above \$15,000. The tax is computed by applying the tax rates to the total of all taxable gifts made since July 30, 1940, after allowing the annual exclusions and any portion of the claimed and allowed specific lifetime exemption.

#### GIFT TAX

Fiscal Year	Amount Collected	% Change
2009-10	\$ 211,688	-89.27%
2008-09	1,972,767	-43.31%
2007-08	3,479,982	-37.86%
2006-07	5,600,204	147.41%
2005-06	2,263,491	-35.70%

#### INHERITANCE TAX

Fiscal Year	Amount Collected	% Change
2009-10	\$ 1,606,000	-51.05%
2008-09	3,281,076	-58.39%
2007-08	7,885,772	55.57%
2006-07	5,068,944	-53.44%
2005-06	10,886,214	-61.01%

## GIFT & INHERITANCE tax (cash collections by quarter)

### Inheritance tax

Acts 2007, No. 371 provided that no inheritance tax shall apply to deaths occurring after June 30, 2004 and that all persons who paid inheritance taxes based upon a death which occurred after June 30, 2004 may claim a refund of those taxes between August 1, 2008 and December 31, 2009.

Acts 2008, No. 822 provided that inheritance taxes owed for deaths occurring before July 1, 2004 for which an inheritance tax return has not been filed before January 1, 2008, shall be due on January 1, 2008. The Act also repeals inheritance tax effective January 1, 2010.

#### GIFT TAX

For Fiscal Years Ending 6/30/2009 & 2010

Period	FYE 2009	FYE 2010	% Change
1 <sup>st</sup> Quarter	\$ 430,749	\$ 1,112	-99.74%
2 <sup>nd</sup> Quarter	192,936	148,229	-23.17%
3 <sup>rd</sup> Quarter	439,482	169	-99.96%
4 <sup>th</sup> Quarter	909,600	62,178	-93.16%
<b>TOTAL</b>	<b>\$ 1,972,767</b>	<b>\$ 211,688</b>	<b>-89.27%</b>

#### INHERITANCE TAX

For Fiscal Years Ending 6/30/2009 & 2010

Period	FYE 2009	FYE 2010	% Change
1 <sup>st</sup> Quarter	\$ 812,550	\$ 577,081	-28.98%
2 <sup>nd</sup> Quarter	137,071	206,483	50.64%
3 <sup>rd</sup> Quarter	196,167	664,174	238.58%
4 <sup>th</sup> Quarter	2,135,288	158,262	-92.59%
<b>TOTAL</b>	<b>\$ 3,281,076</b>	<b>\$ 1,606,000</b>	<b>-51.05%</b>

# INDIVIDUAL income tax (comparison of LA & selected states)

## INDIVIDUAL INCOME TAX: BASIC RATES, EXEMPTIONS & STANDARD DEDUCTIONS as of January 1, 2009

State		Tax Rates Range	Taxable Income Brackets		Personal Exemptions		Dependents	Standard Deductions		Federal Income Tax Deduction
			Up To	Over	Single	Married/ Jointly		Single	Married/ Jointly	
LOUISIANA	Single	2% - 6%	\$ 12,500	\$ 50,000	\$ 4,500 <sup>1</sup>		\$ 1,000	See Note <sup>1</sup>		Yes
	Married/Jointly	2% - 6%	\$ 25,000	\$100,000		\$ 9,000 <sup>1</sup>				
Alabama	Single	2% - 5%	\$ 500	\$ 3,000	\$ 1,500		See Note <sup>2</sup>	minimum \$2,000	minimum \$4,000	Yes
	Married/Jointly	2% - 5%	\$ 1,000	\$ 6,000		\$ 3,000		maximum \$2,500	maximum \$7,500	
Arkansas		1% - 7%	\$ 3,899	\$ 32,600	\$ 23 tax credit	\$ 46 tax credit	\$ 23 tax credit per dependent	\$ 2,000	\$ 4,000	No
Florida			No State Individual Income Tax							
Georgia	Single	1% - 6%	\$ 750	\$ 7,000	\$ 2,700		\$ 3,000	\$ 2,300		No
	Married/Jointly	1% - 6%	\$ 1,000	\$ 10,000		\$ 5,400			\$ 3,000	
Mississippi		3% - 5%	\$ 5,000	\$ 10,000	\$ 6,000	\$12,000	\$ 1,500	\$ 2,300	\$ 4,600	No
Texas			No State Individual Income Tax							

<sup>1</sup> This is a combined personal exemption/standard deduction  
Source: FTA website (www.taxadmin.org), and state tax forms

<sup>2</sup> \$1,000, AGI ≤ \$20,000  
\$500, AGI > \$20,000 < \$100,000  
\$300, AGI > \$100,000

# INDIVIDUAL income tax (donations per returns processed)

DURING FISCAL YEAR ENDING JUNE 30, 2010

Fund	Number of Donations	Donation Amount	Average Donation
Military Family Assistance Fund	3,994	\$ 116,391	\$ 29.14
Coastal Protection & Restoration Fund	3,234	72,645	22.46
Wildlife Trust Fund	2,378	42,960	18.07
LA Cancer Trust Fund	2,068	37,121	17.95
LA Animal Welfare Fund	1,987	31,270	15.74
Community Health Care Fund	1,332	27,230	20.44
National Lung Cancer	1,246	13,677	10.98
LA Housing Trust Fund	14	227	16.21
<b>TOTAL</b>	<b>16,253</b>	<b>\$ 341,521</b>	<b>\$ 21.01</b>

# INDIVIDUAL income per capita (comparison of LA & selected states)

## PER CAPITA INCOME

State	2005	2006	2007	2008	2009	2008-2009 % Change	Rank 2008	Rank 2009
<b>LOUISIANA</b>	<b>\$ 24,901</b>	<b>\$ 31,821</b>	<b>\$ 34,756</b>	<b>\$ 36,271</b>	<b>\$ 35,507</b>	<b>-2.11%</b>	<b>3</b>	<b>3</b>
Alabama	29,306	30,894	32,404	33,643	33,096	-1.63%	5	5
Arkansas	26,989	28,473	30,060	31,266	31,946	2.17%	6	6
Florida	34,798	36,720	38,444	39,070	37,780	-3.30%	1	1
Georgia	31,193	32,095	33,457	33,975	33,786	-0.56%	4	4
Mississippi	25,490	27,028	28,845	29,569	30,103	1.81%	7	7
Texas	33,253	35,166	37,187	38,575	36,484	-5.42%	2	2
<b>United States</b>	<b>34,757</b>	<b>36,714</b>	<b>38,611</b>	<b>39,751</b>	<b>39,138</b>	<b>-1.54%</b>	<b>-</b>	<b>-</b>

## PER CAPITA DISPOSABLE PERSONAL INCOME

State	2005	2006	2007	2008	2009	2008-2009 % Change	Rank 2008	Rank 2009
<b>LOUISIANA</b>	<b>\$ 22,608</b>	<b>\$ 29,066</b>	<b>\$ 31,728</b>	<b>\$ 32,651</b>	<b>\$ 32,953</b>	<b>0.92%</b>	<b>3</b>	<b>3</b>
Alabama	26,523	27,811	29,077	30,297	30,597	0.99%	4	5
Arkansas	24,420	25,670	27,040	28,270	29,536	4.48%	6	6
Florida	30,919	32,391	33,802	34,880	34,880	0.00%	1	1
Georgia	27,701	28,304	29,349	30,082	30,926	2.81%	5	4
Mississippi	23,619	24,940	26,564	27,077	28,221	4.22%	7	7
Texas	30,241	31,765	33,424	34,850	33,818	-2.96%	2	2
<b>United States</b>	<b>30,675</b>	<b>32,185</b>	<b>33,697</b>	<b>34,949</b>	<b>35,553</b>	<b>1.73%</b>	<b>-</b>	<b>-</b>

## DISPOSABLE PERSONAL INCOME as percent of personal income

State	2005	2006	2007	2008	2009
<b>LOUISIANA</b>	<b>90.8%</b>	<b>91.3%</b>	<b>91.3%</b>	<b>90.0%</b>	<b>92.8%</b>
Alabama	90.5%	90.0%	89.7%	90.1%	92.4%
Arkansas	90.5%	90.2%	90.0%	90.4%	92.5%
Florida	88.9%	88.2%	87.9%	89.3%	92.3%
Georgia	88.8%	88.2%	87.7%	88.5%	91.5%
Mississippi	92.7%	92.3%	92.1%	91.6%	93.7%
Texas	90.9%	90.3%	89.9%	90.3%	92.7%
<b>United States</b>	<b>88.3%</b>	<b>87.7%</b>	<b>87.3%</b>	<b>87.9%</b>	<b>90.8%</b>

Source: U.S. Department of Commerce, Bureau of Economic Analysis, "Survey of Current Business," August 2010



# INDIVIDUAL income tax per capita comparison

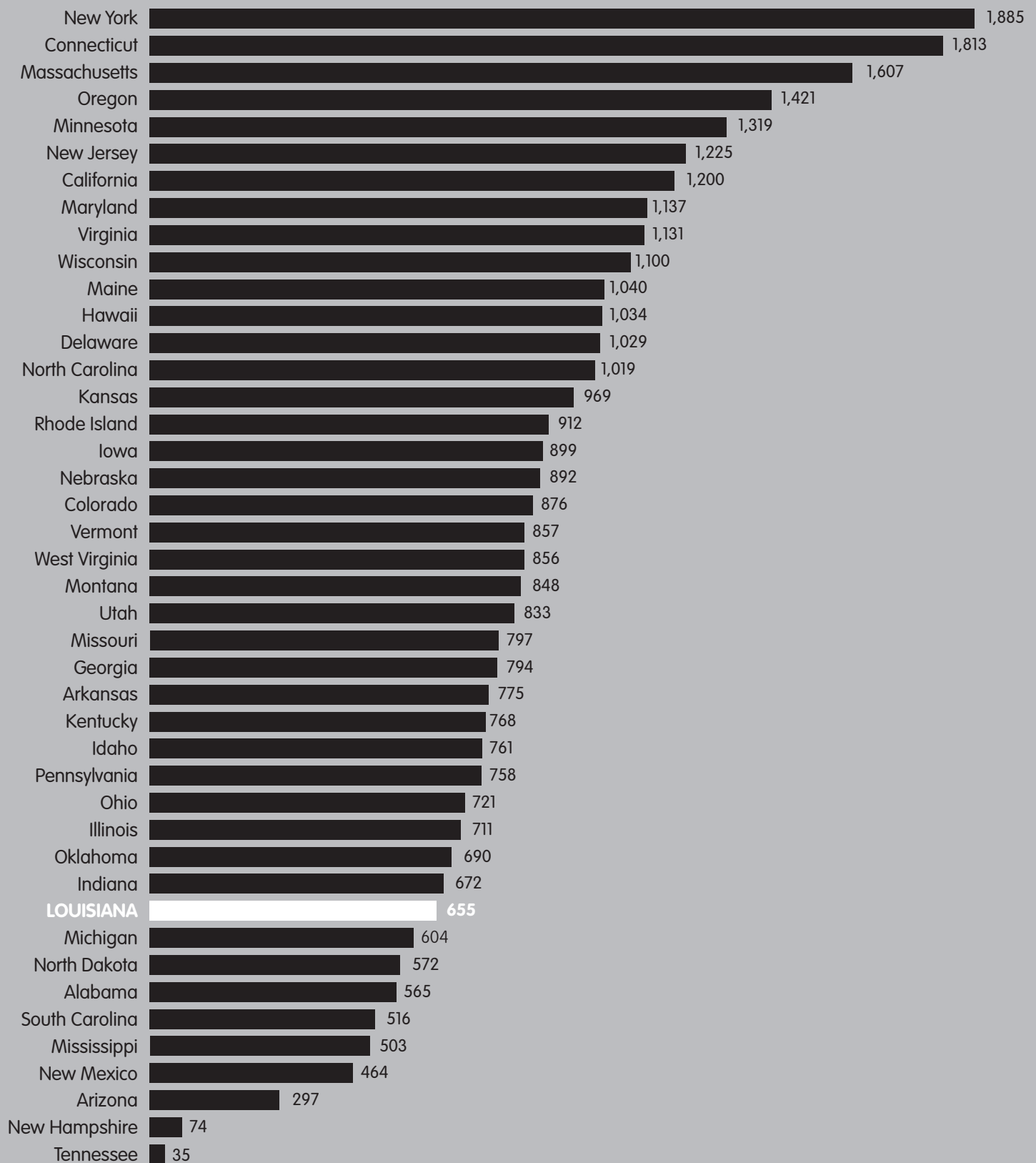
FOR FISCAL YEAR 2009

Rank	State	Per Capita
1	New York	\$ 1,885
2	Connecticut	1,813
3	Massachusetts	1,607
4	Oregon	1,421
5	Minnesota	1,319
6	New Jersey	1,225
7	California	1,200
8	Maryland	1,137
9	Virginia	1,131
10	Wisconsin	1,100
11	Maine	1,040
12	Hawaii	1,034
13	Delaware	1,029
14	North Carolina	1,019
15	Kansas	969
16	Rhode Island	912
17	Iowa	899
18	Nebraska	892
19	Colorado	876
20	Vermont	857
21	West Virginia	856
22	Montana	848
23	Utah	833
24	Missouri	797
25	Georgia	794
26	Arkansas	775
27	Kentucky	768
28	Idaho	761
29	Pennsylvania	758
30	Ohio	721
31	Illinois	711
32	Oklahoma	690
33	Indiana	672
34	<b>LOUISIANA</b>	<b>655</b>
35	Michigan	604
36	North Dakota	572
37	Alabama	565
38	South Carolina	516
39	Mississippi	503
40	New Mexico	464
41	Arizona	297
42	New Hampshire	74
43	Tennessee	35

\* Seven states levy no individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming

Source: U.S. Department of Commerce, Bureau of the Census

# INDIVIDUAL income tax per capita comparison



# INDIVIDUAL income tax (cash collection after accrual adjustments)

Louisiana individual income tax is based on federal tax laws for simplification, although Louisiana's tax is not a true "piggyback" system. The starting point for the computation of the tax is the federal adjusted gross income. A deduction is also allowed for the amount of federal income taxes paid.

The Louisiana individual income tax rates are:

**A taxpayer filing single, married filing separately, or head of household:**

- 2% of the first \$12,500 of taxable income;
- 4% of the next \$12,500;
- 6% of the taxable income over \$25,000.

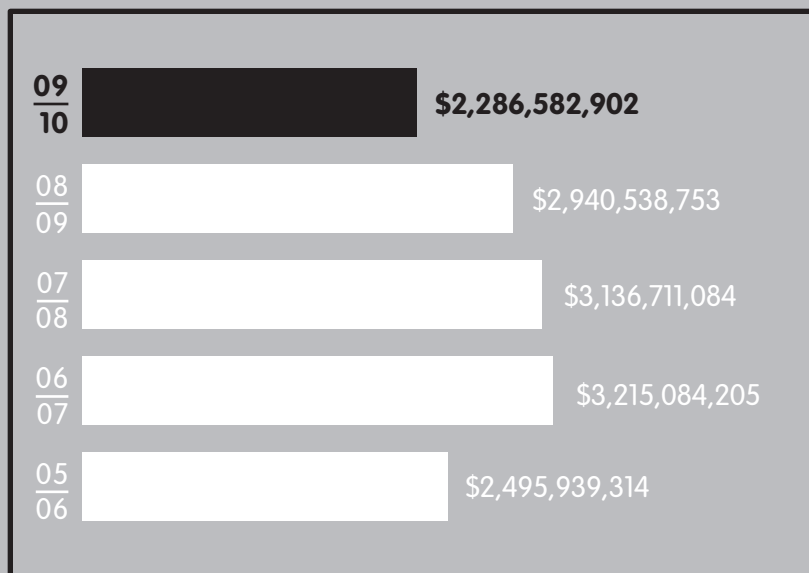
**A qualified widow(er) or married persons filing jointly:**

- 2% of the first \$25,000 of taxable income;
- 4% of the next \$25,000;
- 6% of the taxable income over \$50,000.

\* Act 396 of the 2008 Regular Session of the Louisiana Legislature amended La. Revised Statute 47:32(A) to expand the amount of taxable income to which the four percent and six percent income tax rates are applied effective January 1, 2009.

Fiscal Year	Amount Collected	% Change
2009-10	\$ 2,286,582,902	-22.24%
2008-09	2,940,538,753	-6.25%
2007-08	3,136,711,084	-2.44%
2006-07	3,215,084,205	28.81%
2005-06	2,495,939,314	4.86%

# INDIVIDUAL income tax (cash collection after accrual adjustments)



# INDIVIDUAL income tax (payments & credits reported on returns)

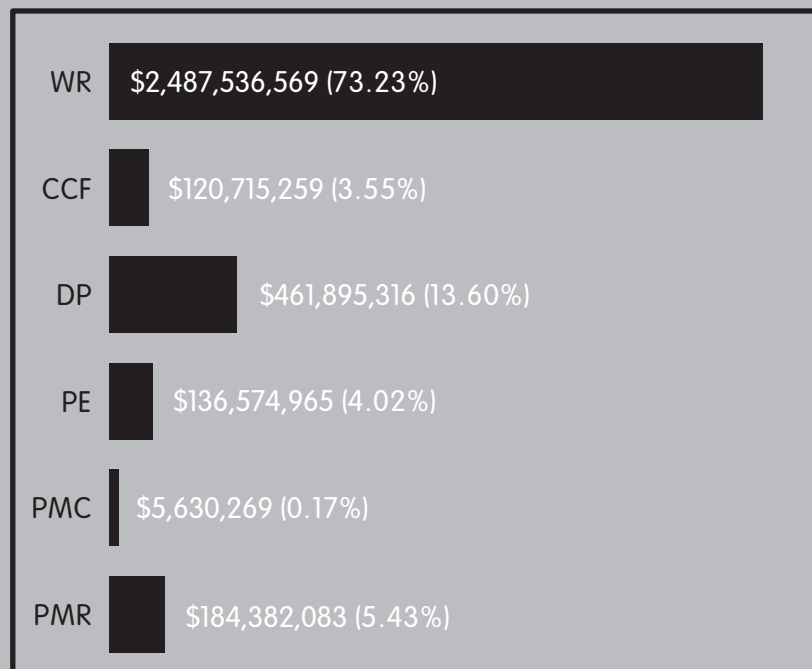
PROCESSED DURING FISCAL YEAR 2010

Payments/Credit Reported	Amount*	% of Total
Withholding Reported	\$ 2,487,536,569	73.23%
Credits Carried Forward	120,715,259	3.55%
Declaration Payments	461,895,316	13.60%
Payments with Extensions	136,574,965	4.02%
Payments Made with Composite Partnership Returns	5,630,269	0.17%
Payments Made with Return	184,382,083	5.43%
<b>TOTAL</b>	<b>\$ 3,396,734,461</b>	<b>100.00%</b>

\* Payment made with return (PMR) represents gross payments before refunds and includes income tax and consumer use tax.

# INDIVIDUAL income tax (payments & credits reported on returns)

**TOTAL \$3,396,734,461**



# INDIVIDUAL income tax (refundable credits claimed on returns)

## PROCESSED DURING FISCAL YEAR 2010

Refundable Credits	Amount Claimed
Ad Valorem on Natural Gas Storage Facilities Credit	\$ 183,637
Ad Valorem on OCS Vessels Credit	11,259,845
Angel Investor Credit**	2,279,331
Child Care Credit*	9,939,730
Historical Residence Credit	419,553
Inventory Tax Credit	9,562,537
LA Citizen's Insurance Credit	43,590,326
LA Earned Income Credit	45,409,738
LA Property Insurance Credit	8,408,355
Mentor-Protégé Credit	4,611
Military Hunting & Fishing License Fee Credit	108,931
Milk Producer's Credit	1,467,500
Musical & Theatrical Productions	30,024
Quality Jobs Program Rebate**	118,170

## PROCESSED DURING FISCAL YEAR 2010

Refundable Credits	Amount Claimed
Research & Development**	407,665
Retention & Modernization	2,045
School Readiness Business Supported Child Care	25,956
School Readiness Child Care Provider	1,298,150
School Readiness Child Care*	1,030,700
School Readiness Directors & Staff	3,043,050
School Readiness Fees & Grants to Resource & Referral Agencies	246,960
Sound Recording Credit	112,730
Sugarcane Trailer Conversion	88,363
Technology Commerce Credit	125,353
Vehicle to Alternative Fuel**	419,075
Wind and Solar Energy System	6,918,696
Other Refundable Credits	491,320
<b>TOTAL</b>	<b>\$ 146,992,351</b>

\* These credits are both Refundable and Nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

\*\* These credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for nonrefundable amounts.

# INDIVIDUAL income tax (nonrefundable credits claimed on returns)

## PROCESSED DURING FISCAL YEAR 2010

Nonrefundable Credits	Amount Claimed
Angel Investors Credit	\$ 38,420
Apprenticeship	177,599
Atchafalaya Trace Heritage Zone Credit	6,793
Bone Marrow	1,627
Brownfields Investor	122,776
Cane River Heritage Credit	3,163
Child Care Credit (Includes Carry Forward from Prior Years)	4,779,179
Commercial Fishing Credit	119,556
Contributions to Educational Institutions	947,125
Credit for Certain Disabilities	3,230,300
Credit for Certain Federal Tax Credits	1,755,806
Credit for Liabilities Paid to Other States	75,031,657
Credit for Purchase of Bulletproof Vest	17,497
Credit for Refunds Paid by Utilities	46,411
Debt Issuance Cost Credit	33,210
Dedicated Research	1,258
Disabled Dependents Credit	507,700
Digital Interactive Media Producers Credit	184,101
Donations of Materials, Equipment, Advisors, Instructors	312,238
Education Credit	17,281,750
Employing Eligible Reentrants	1,200
Employing First Time Drug Offenders	10,489
Employing the Previously Unemployed	360,394
Enterprise Zone	13,041,478
Family Responsibility Credit	142,556
Insurance Premium Tax Credit	77,211
LA Basic Skills Training Credit	45,977

## PROCESSED DURING FISCAL YEAR 2010

Nonrefundable Credits	Amount Claimed
LA Biomedical Research Credit	1,745
LA Community Economic Development	34,183
LA Capital Company	211,642
Law Enforcement Degree	137,052
LCDFI Credit	6,487,406
Manufacturing Establishments	495
Motion Picture Employment of Resident	593,385
Motion Picture Infrastructure Credit	3,232,881
Motion Picture Investor Credit	119,454,073
Neighborhood Assistance Credit	13,815
New Jobs Credit	187,559
New Markets Credit	13,903,054
Nonviolent Offenders Employment Credit	12,191
Organ Donation Credit	36,481
Other	165,698
Playground Donation Credit	70,214
Ports of Louisiana Import Export Cargo	6,939
Ports of Louisiana Investor	0
Providing Employee & Dependent Health Ins.	0
Quality Jobs Program Rebate	767,044
Recycling Credit	221,758
Rehabilitation of Historic Structures	25,945,665
Research and Development Credit	3,986,215
School Readiness Credit (Includes Carry Forward from Prior Years)	378,221
Small Town Doctors/Dentists	1,308,232
Tax Equalization Credit	1,898,621
Vehicle Alternative Fuel Credit	17,379
<b>TOTAL</b>	<b>\$ 297,349,419</b>

# INDIVIDUAL income tax by parish (data from returns processed)

DURING FISCAL YEAR 2010

Includes both Resident and Nonresident Returns

L*	Location	Returns	Federal AGI	Federal Tax	Total Nonrefundable Credits	LA Adjusted Tax **	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	23,123	\$ 981,063,906	\$ 92,942,418	\$ 1,766,701	\$ 22,759,952	0.88%	\$ 984	42
2	Allen	8,592	346,819,235	28,910,004	412,873	7,635,947	0.29%	889	49
3	Ascension	44,501	2,740,790,995	307,631,024	5,612,257	66,761,461	2.59%	1,500	5
4	Assumption	8,986	457,197,302	48,107,509	400,212	11,718,420	0.45%	1,304	14
5	Avoyelles	16,242	627,713,391	54,208,889	445,593	14,210,536	0.55%	875	52
6	Beauregard	12,714	586,640,112	53,614,434	530,823	12,741,125	0.49%	1,002	41
7	Bienville	5,655	250,649,263	26,201,716	154,071	5,823,126	0.22%	1,030	40
8	Bossier	46,394	2,543,450,814	282,491,030	6,893,207	55,027,561	2.13%	1,186	22
9	Caddo	109,105	6,694,011,410	913,265,538	42,228,659	151,348,663	5.87%	1,387	10
10	Calcasieu	81,941	4,259,706,563	475,846,101	4,034,550	108,313,422	4.20%	1,322	13
11	Caldwell	3,858	172,588,192	16,651,682	2,703,593	3,758,884	0.14%	974	44
12	Cameron	2,766	138,492,897	13,866,309	103,037	3,509,502	0.13%	1,269	16
13	Catahoula	3,829	152,142,819	12,936,017	300,024	3,187,970	0.12%	833	56
14	Claiborne	5,584	236,568,263	22,336,256	464,721	5,039,132	0.19%	902	47
15	Concordia	7,186	281,896,240	25,086,710	1,331,419	5,395,410	0.20%	751	62
16	DeSoto	11,187	620,283,569	81,537,154	1,215,860	15,233,655	0.59%	1,362	12
17	East Baton Rouge	188,174	11,196,363,464	1,516,430,227	46,880,432	257,797,463	10.01%	1,370	11
18	East Carroll	2,553	80,334,143	6,964,022	145,079	1,619,901	0.06%	635	63
19	East Feliciana	8,553	402,697,295	39,027,250	681,516	8,852,099	0.34%	1,035	39
20	Evangeline	12,021	550,884,101	55,622,972	322,052	13,840,842	0.53%	1,151	28
21	Franklin	7,874	294,892,430	24,067,328	460,084	6,129,505	0.23%	778	58
22	Grant	7,693	330,235,768	27,665,794	560,431	6,865,463	0.26%	892	48
23	Iberia	31,470	1,508,617,657	174,531,489	1,786,856	38,037,255	1.47%	1,209	20
24	Iberville	13,297	624,569,545	63,281,531	468,371	14,928,216	0.57%	1,123	32
25	Jackson	5,992	265,409,762	25,063,173	934,175	5,565,546	0.21%	929	46
26	Jefferson	194,252	10,544,213,404	1,297,328,316	34,018,843	252,513,359	9.80%	1,300	15
27	Jefferson Davis	11,719	529,033,668	52,792,983	364,490	13,034,011	0.50%	1,112	33
28	Lafayette	4,926	246,018,507	24,271,925	419,499	5,800,925	0.22%	1,178	23
29	Lafourche	95,411	6,086,456,604	854,014,804	11,211,517	164,377,828	6.38%	1,723	1
30	LaSalle	39,319	2,596,225,401	369,825,518	11,682,197	65,504,419	2.54%	1,666	2
31	Lincoln	16,433	863,766,328	95,822,417	1,527,030	20,112,958	0.78%	1,224	17
32	Livingston	50,019	2,552,071,624	241,924,875	2,256,640	60,446,099	2.34%	1,208	21
33	Madison	4,118	131,861,982	9,931,823	683,366	2,312,336	0.08%	562	64
34	Morehouse	11,026	433,775,947	42,929,519	1,598,615	8,974,456	0.34%	814	57
35	Natchitoches	14,616	641,960,216	67,445,550	951,272	14,329,170	0.55%	980	43

\*Use these numbers as a legend for map on page 50.

\*\*This amount is the tax due on the return before refundable credits or prepayments.

# INDIVIDUAL income tax by parish (data from returns processed)

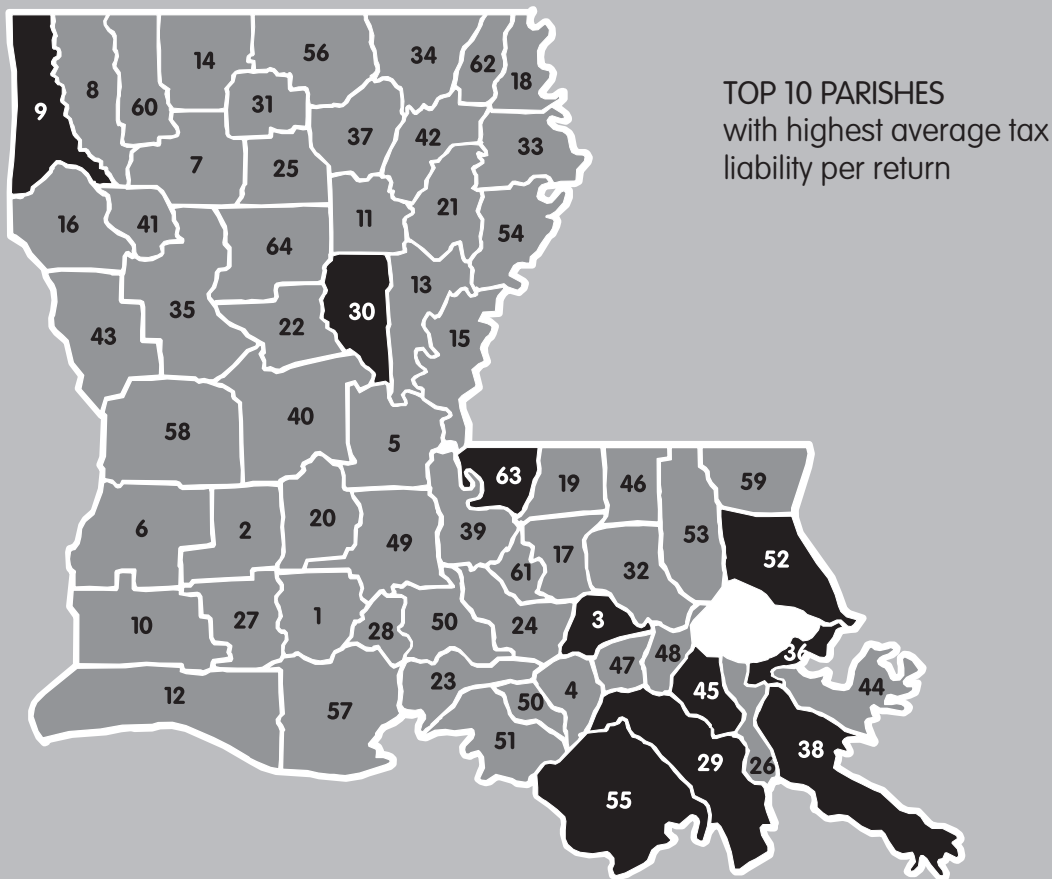
DURING FISCAL YEAR 2010  
Includes both Resident and Nonresident Returns

L*	Location	Returns	Federal AGI	Federal Tax	Total Nonrefundable Credits	LA Adjusted Tax **	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
36	Orleans	130,760	\$ 7,261,054,011	\$ 1,019,853,307	\$ 23,229,900	\$ 183,958,582	7.14%	\$ 1,407	9
37	Ouachita	63,088	2,973,315,389	1,485,695,144	5,874,244	68,684,203	2.66%	1,089	34
38	Plaquemines	9,242	536,023,673	65,270,666	495,541	13,642,239	0.52%	1,476	7
39	Pointe Coupee	9,032	431,703,126	45,412,975	407,110	10,188,717	0.39%	1,128	31
40	Rapides	54,548	2,658,769,157	290,485,052	4,124,879	62,541,843	2.42%	1,147	29
41	Red River	3,275	174,783,490	20,928,223	841,325	3,852,651	0.14%	1,176	24
42	Richland	7,937	319,134,543	28,806,558	534,730	7,000,689	0.27%	882	50
43	Sabine	8,446	416,858,891	45,324,268	583,417	9,822,364	0.38%	1,163	26
44	St. Bernard	13,021	504,781,641	48,042,689	2,668,232	10,919,814	0.42%	839	55
45	St. Charles	23,136	1,341,554,522	153,756,081	999,660	34,544,458	1.34%	1,493	6
46	St. Helena	5,188	193,048,637	15,635,440	248,554	4,026,868	0.15%	776	59
47	St. James	9,645	467,864,871	46,868,950	1,520,216	10,991,596	0.42%	1,140	30
48	St. John the Baptist	20,248	898,908,044	82,788,717	739,513	21,319,162	0.82%	1,053	38
49	St. Landry	35,886	1,705,812,483	202,990,542	3,418,272	41,288,840	1.60%	1,151	27
50	St. Martin	21,758	987,980,120	103,329,638	2,101,320	23,215,224	0.90%	1,067	35
51	St. Mary	23,386	1,105,688,896	122,957,890	798,459	27,253,678	1.05%	1,165	25
52	St. Tammany	100,010	6,744,257,977	892,692,637	15,504,166	165,935,544	6.44%	1,659	3
53	Tangipahoa	45,814	2,069,856,872	208,156,742	2,789,539	48,408,835	1.87%	1,057	37
54	Tensas	1,896	72,706,342	7,151,385	77,324	1,662,939	0.06%	877	51
55	Terrebonne	46,692	2,719,512,608	340,173,685	10,642,906	67,047,395	2.60%	1,436	8
56	Union	9,012	381,866,196	34,346,517	1,497,922	7,588,399	0.29%	842	54
57	Vermillion	23,436	1,130,035,291	122,406,050	1,188,288	28,385,834	1.10%	1,211	18
58	Vernon	15,685	693,470,584	63,471,134	1,022,072	13,374,633	0.51%	853	53
59	Washington	16,152	601,365,961	48,296,981	830,347	12,261,364	0.47%	759	60
60	Webster	16,582	746,645,809	78,267,935	1,025,483	17,564,344	0.68%	1,059	36
61	West Baton Rouge	10,503	521,299,976	53,298,888	419,829	12,706,803	0.49%	1,210	19
62	West Carroll	4,284	175,867,210	14,486,846	858,247	3,217,928	0.12%	751	61
63	West Feliciana	4,378	285,681,105	37,119,732	872,910	6,788,914	0.26%	1,551	4
64	Winn	5,054	219,280,273	20,990,189	347,214	4,854,197	0.18%	960	45
TOTAL ATTRIBUTED TO A PARISH		1,849,223	\$ 99,308,530,515	\$ 13,143,579,168	\$ 271,211,684	\$ 2,376,554,674	92.27%	\$ 1,285	-
OUT-OF-STATE		189,089	\$ 67,512,406,081	\$ 12,830,239,063	\$ 25,932,374	\$ 198,091,905	7.69%	\$ 1,048	-
FOREIGN		516	\$ 61,692,594	\$ 15,383,466	\$ 198,535	\$ 372,496	0.01%	\$ 722	-
UNIDENTIFIED		442	\$ 62,183,041	\$ 12,934,654	\$ 6,826	\$ 374,006	0.01%	\$ 846	-
TOTAL		2,039,270	\$ 166,944,812,231	\$ 26,002,136,351	\$ 297,349,419	\$ 2,575,393,081	100.00%	\$ 1,263	-

\*Use these numbers as a legend for map on page 50.

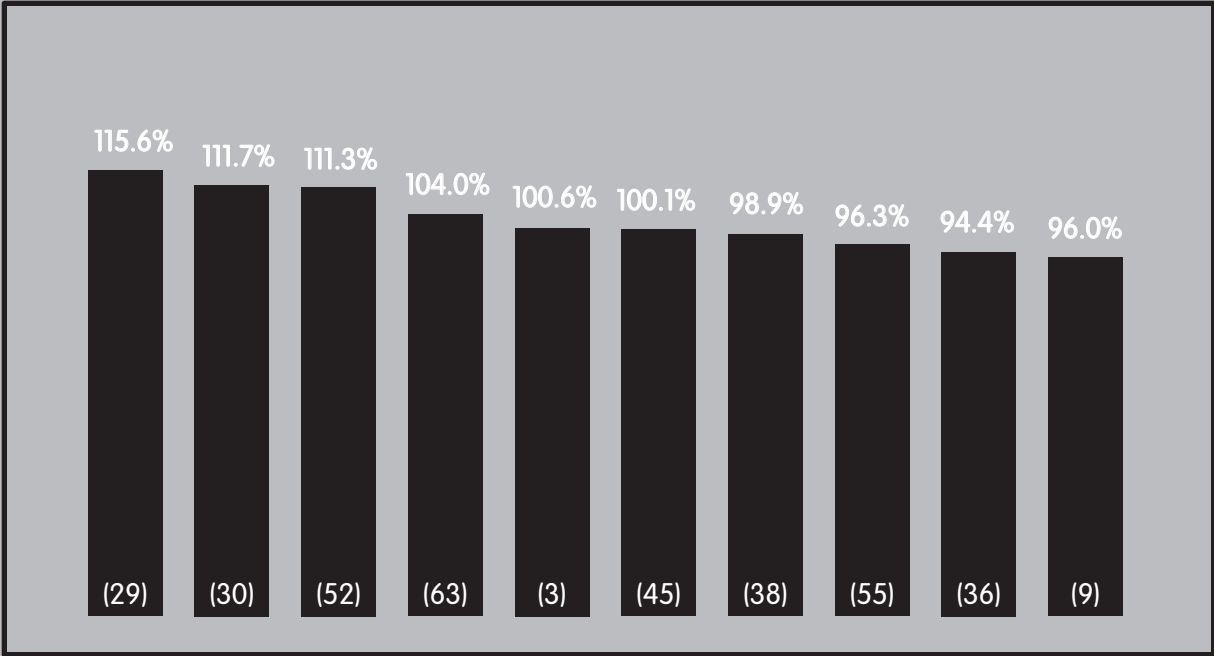
\*\*This amount is the tax due on the return before refundable credits or prepayments.

INDIVIDUAL income tax by parish (data from returns processed)



INDIVIDUAL INCOME TAX (top 10 as a percent of parish total)

FOR FISCAL YEAR 2010





## INDIVIDUAL income tax (top 10 parishes with highest average adjusted tax liability per return)

FOR FISCAL YEAR 2010

L*	Top 10 Parishes	Avg. LA Adjusted Tax	Rank	Top 10 as a Percent of Parish Average
29	Lafayette	\$ 1,723	1	115.56%
30	Lafourche	1,666	2	111.73%
52	St. Tammany	1,659	3	111.26%
63	West Feliciana	1,551	4	104.02%
3	Ascension	1,500	5	100.60%
45	St. Charles	1,493	6	100.13%
38	Plaquemines	1,476	7	98.99%
55	Terrebonne	1,436	8	96.31%
36	Orleans	1,407	9	94.36%
9	Caddo	1,387	10	93.02%
PARISH AVERAGE		\$ 1,285	—	—

\*Use these numbers as a legend for map on page 50.

## INDIVIDUAL income tax (by adjusted gross income bracket)

FOR FISCAL YEAR ENDING JUNE 30, 2010

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax*
Less than 0	7,651	\$ (709,563,460)	\$ 110,127
0	104,399	0	5,196,829
1 - 25,000	755,861	10,192,168,676	109,180,282
25,001 - 50,000	484,343	17,471,305,945	330,222,000
50,001 - 75,000	267,195	16,422,415,373	342,076,594
75,001 - 100,000	164,539	14,226,563,706	320,572,328
> 100,000	255,282	109,341,921,991	1,468,034,921
<b>TOTALS</b>	<b>2,039,270</b>	<b>\$ 166,944,812,231</b>	<b>\$ 2,575,393,081</b>

\* Depending upon the source of income, certain taxpayers may have income that is subject to Louisiana income tax, but exempt from Federal tax. For example, interest income from municipal sources.

## PETROLEUM products tax (comparison of LA & selected states)

TAX RATES as of JANUARY 1, 2010

State	Gasoline Total Tax Rate	Gasoline Point of Taxation	Diesel Total Tax Rate	Gasoline Point of Taxation
<b>LOUISIANA</b>	<b>\$.20 per gallon</b>	<b>Terminal</b>	<b>\$.20 per gallon</b>	<b>Terminal</b>
Alabama	\$.16 per gallon	Distributor	\$.19 per gallon	Distributor
Arkansas	\$.215 per gallon	Distributor	\$.225 per gallon	Distributor
Florida	\$.161 per gallon	Terminal	\$.318 per gallon	Terminal
Georgia	\$.165 per gallon	Distributor	\$.175 per gallon	Distributor
Mississippi	\$.184 per gallon	Distributor	\$.184 per gallon	Distributor
Texas	\$.20 per gallon	Terminal	\$.20 per gallon	Terminal

Source: Compiled by FTA from various sources

## PETROLEUM products tax (net gallons taxed by quarter)

FISCAL YEAR 2010

Period	Gasoline Gallons	Special Fuels Gallons and IFTA
1 <sup>st</sup> Quarter	573,080,155	173,336,832
2 <sup>nd</sup> Quarter	558,642,473	190,457,058
3 <sup>rd</sup> Quarter	545,847,479	196,210,155
4 <sup>th</sup> Quarter	550,550,179	176,744,751
<b>TOTAL</b>	<b>2,228,120,286</b>	<b>736,748,796</b>

## PETROLEUM products tax (cash collection after accrual adjustments)

The State of Louisiana levies a tax on gasoline used or consumed in the state and on special fuels used to propel vehicles on Louisiana roads. The current tax rate, 20¢ per gallon for gasoline and diesel fuel, became effective January 1, 1990.

Fiscal Year	Amount Collected	% Change
2009-10	\$ 592,931,622	-.52%
2008-09	596,015,518	-1.61%
2007-08	605,788,269	-1.12%
2006-07	612,651,175	1.10%
2005-06	605,976,677	4.14%

## PETROLEUM products tax (cash collection after accrual adjustments)

<b>09</b> <b>10</b>	<b>\$592,931,622</b>
08 09	\$596,015,518
07 08	\$605,788,269
06 07	\$612,651,175
05 06	\$605,976,677

## PETROLEUM products tax

Resource	08-09	09-10	% Change
<b>Gross Gallons Taxed:</b>			
Gasoline*	2,258,273,715	2,226,922,822	-1.39%
Highway Diesel	693,174,943	739,509,382	6.68%
<b>TOTALS</b>	<b>2,951,448,658</b>	<b>2,966,432,204</b>	<b>0.51%</b>
<b>GALLONS REFUNDED</b>	<b>168,505,566</b>	<b>74,350,657</b>	<b>-55.88%</b>
<b>Net Gallons Taxed:</b>			
Gasoline*	2,127,260,274	2,206,749,196	3.74%
Highway Diesel	655,682,818	685,332,351	4.52%
<b>TOTALS</b>	<b>2,782,943,092</b>	<b>2,892,081,547</b>	<b>3.92%</b>

\*Includes gasohol

## PETROLEUM products tax (cash collection after accrual adjustments)

Fiscal Year	Gasoline Tax	% Change
<b>2009-10</b>	<b>\$ 450,602,978</b>	<b>-0.73%</b>
2008-09	453,928,739	-0.98%
2007-08	458,409,673	-0.87%
2006-07	462,432,016	0.44%
2005-06	460,414,127	2.87%
Fiscal Year	Special Fuels & IFTA	% Change
<b>2009-10</b>	<b>\$ 137,392,401</b>	<b>0.58%</b>
2008-09	136,604,725	-3.76%
2007-08	141,947,883	-1.83%
2006-07	144,596,470	2.52%
2005-06	141,045,443	8.96%
Fiscal Year	Inspection Fee*	% Change
<b>2009-10</b>	<b>\$ 4,936,243</b>	<b>-9.96%</b>
2008-09	5,482,054	0.95%
2007-08	5,430,713	-3.41%
2006-07	5,622,689	24.48%
2005-06	4,517,107	-6.56%

\* Includes both Gasoline and Special Fuels Inspection fees.  
FY 2003-04 was the first year that Inspection Fees were collected on Special Fuels.

# SALES tax (comparison of LA & selected states)

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2008

Item	LOUISIANA	Alabama	Arkansas	Florida	Georgia	Mississippi	Texas
Tax Rate – General Sales and Use Tax	<b>4%</b>	4%	6%	6%	4%	7%	6.25%
State has approved local sales tax	<b>Yes</b>	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	<b>Yes</b>	Yes	Yes	Yes	Yes	No	Yes
Filing Period	<b>Monthly</b> Tax Liability > \$500/mth <b>Quarterly</b> Tax Liability ≤ 500/mth <b>Annually</b> State and local sales taxes due any department, agency, board, commission, or other entity of the State of Louisiana if less than \$500	<b>Monthly</b> Monthly Tax Liability ≥ \$200/mth <b>Quarterly</b> Tax Liability < \$200/mth <b>Annually</b> Tax liability ≤ \$10 for preceding yr	<b>Monthly</b> Monthly Tax Liability ≥ \$100/mth <b>Quarterly</b> Tax Liability=\$25 to \$99/mth <b>Annually</b> Tax Liability < \$25/mth	<b>Monthly</b> Tax Liability = \$1,000/yr <b>Quarterly</b> Tax Liability = \$500/yr <b>Semi-annually</b> Tax Liability = \$100/yr	<b>Monthly</b> Monthly Tax Liability ≥ \$200/mth <b>Quarterly</b> Tax Liability < \$600/qtr <b>Annually</b> Tax liability ≤ \$600/yr	<b>Monthly</b> Annual Tax Liability ≥ \$3,600/yr <b>Quarterly</b> Tax Liability = \$300 to \$3,599/yr <b>Annually</b> Tax Liability = \$0 to \$299/yr	<b>Monthly</b> Tax Liability > \$24,000/yr <b>Quarterly</b> Tax Liability ≤ \$24,000/yr <b>Annually</b> Tax Liability < \$16,000/yr
Does state accept reproductions of the returns?	<b>No</b>	Yes, amended returns only	Yes	No	No	No	Yes
Percent or range of rates for local sales tax	<b>1% - 7%</b>	1% - 5%	.25% - 4%	.5% - 1.5%	1% - 4%	.25% - 3%	.125% - 2%
Localities assessing tax	<b>City, parish, school board, police jury, and special districts</b>	City, county	City, county	County	City (Atlanta), county	City, county	City, county, special purpose districts

Source: 2008 Multistate Corporate Tax Guide, Volume II

# SALES tax collections (cash collection after accrual adjustments)

The 4% state sales tax rate is composed of 3.97% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services.

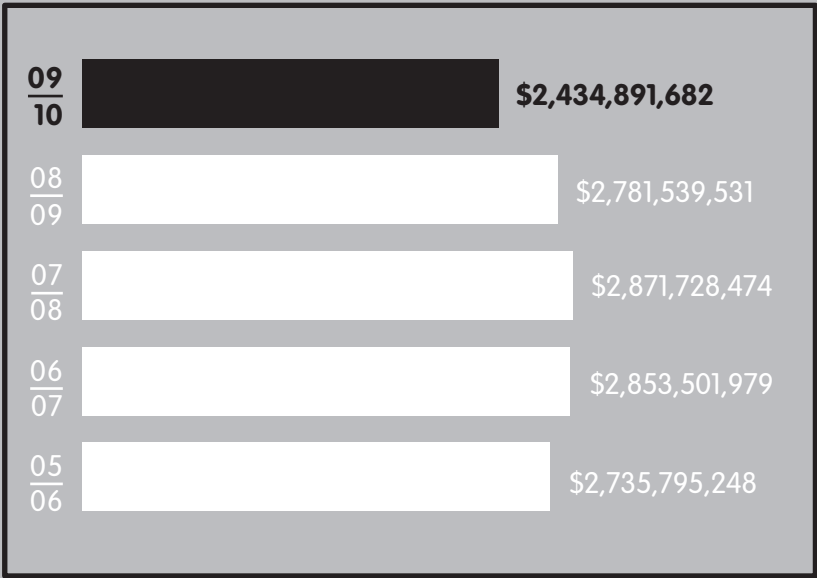
Although many exemptions are provided by statute, most exemptions were suspended from 1986 to July 1, 2009.

FIVE-YEAR TAX COLLECTION COMPARISON

Fiscal Year	Amount Collected	% Change
2009-10	\$ 2,434,891,682	-12.46%
2008-09	2,781,539,531	-3.14%
2007-08	2,871,728,474	0.64%
2006-07	2,853,501,979	4.30%
2005-06	2,735,795,248	17.01%

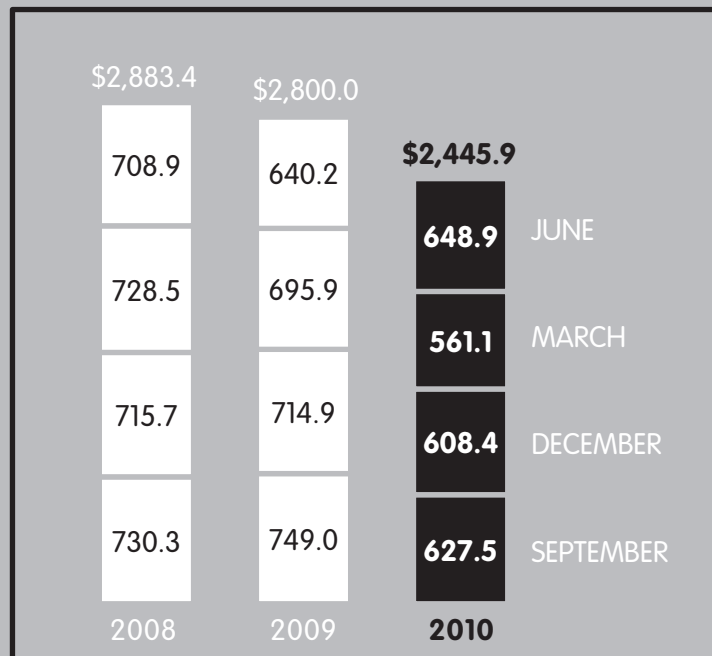
# SALES tax collections (cash collection after accrual adjustments)

FIVE-YEAR TAX COLLECTION COMPARISON



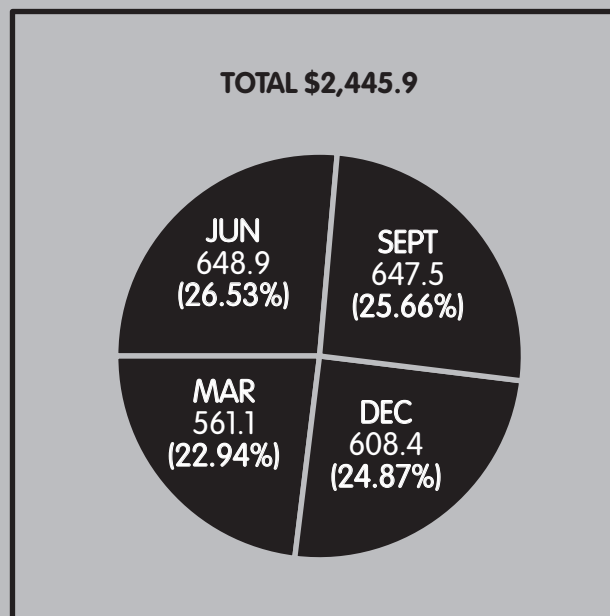
## SALES tax quarterly collections (based on cash collections)

FISCAL YEAR ENDING JUNE 30<sup>th</sup>  
Cash Receipts in Millions of Dollars



## SALES tax quarterly collections (based on cash collections)

FY 2010 • BY QUARTER  
In Millions of Dollars



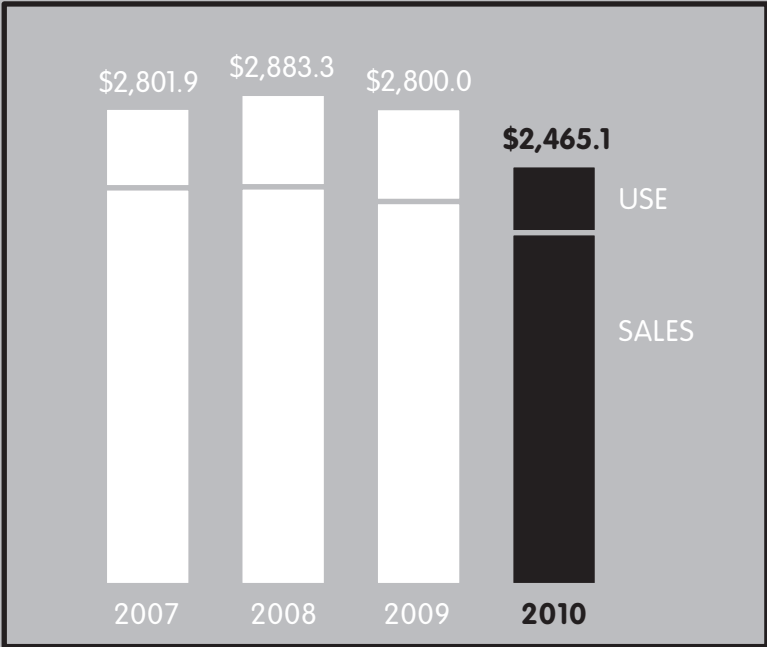
# STATE SALES & USE taxes (based on cash collections)

## FOUR-YEAR COMPARISON

Fiscal Year	Sales of TPP & Services	Business Use	Consumer Use	General Fund Amount	% Change
2010	\$ 2,067,000,283	\$ 398,072,038	\$ 70,162	\$ 2,465,142,483	-11.96%
2009	\$ 2,249,683,403	\$ 550,315,236	\$ 70,834	\$ 2,800,069,473	-2.89%
2008	\$ 2,335,352,320	\$ 547,919,933	\$ 41,598	\$ 2,883,313,851	2.90%
2007	\$ 2,329,569,530	\$ 472,272,079	\$ 127,970	\$ 2,801,969,579	2.59%

# STATE SALES & USE taxes (based on cash collections)

FOUR-YEAR COMPARISON  
Fiscal Years 2007 to 2010 (In Millions of Dollars)





## SALES tax (gross sales tax by amount due)

FISCAL YEAR ENDING JUNE 30, 2010

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 99.99	\$ 3,832,699	0.15%	122,088	19.77%
100.00 - 199.99	7,656,561	0.30%	52,420	8.49%
200.00 - 499.99	32,868,336	1.27%	97,984	15.87%
500.00 - 999.99	70,132,450	2.71%	96,500	15.63%
1,000.00 - 1,999.99	137,524,225	5.30%	96,231	15.59%
2,000.00 - 2,999.99	111,788,192	4.31%	45,630	7.39%
3,000.00 - 3,999.99	90,498,971	3.49%	26,190	4.24%
4,000.00 - 4,999.99	72,819,681	2.81%	16,314	2.64%
5,000.00 - 9,999.99	227,037,851	8.76%	32,812	5.31%
10,000.00 - 24,999.99	280,494,932	10.82%	18,572	3.01%
25,000.00 - 49,999.99	194,916,449	7.52%	5,648	0.91%
50,000.00 - 99,999.99	212,512,392	8.20%	3,355	0.54%
100,000.00 & Over	1,150,348,102	44.37%	3,678	0.60%
<b>TOTAL</b>	<b>\$ 2,592,430,841</b>	<b>100.00%</b>	<b>617,422</b>	<b>100.00%</b>

## SALES tax (gross sales of tangible personal property by bracket)

FISCAL YEAR ENDING JUNE 30, 2010

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ (4,157,472)	-0.01%	48,377	7.84%
500 - 999	18,550,053	0.03%	25,340	4.10%
1,000 - 1,999	51,182,867	0.08%	34,941	5.66%
2,000 - 2,999	64,395,332	0.10%	26,001	4.21%
3,000 - 3,999	75,061,828	0.12%	21,558	3.49%
4,000 - 4,999	82,893,246	0.13%	18,483	2.99%
5,000 - 9,999	521,576,354	0.80%	71,118	11.52%
10,000 - 24,999	2,053,963,037	3.17%	123,244	19.96%
25,000 - 49,999	3,437,674,629	5.30%	96,190	15.58%
50,000 - 99,999	5,056,471,957	7.80%	71,801	11.63%
100,000 - 249,999	7,495,683,710	11.57%	49,118	7.96%
250,000 - 499,000	5,372,504,827	8.29%	15,636	2.53%
500,000 - 999,999	4,956,442,854	7.65%	7,190	1.16%
1,000,000 & Over	35,628,527,792	54.97%	8,425	1.36%
<b>TOTALS</b>	<b>\$ 64,810,771,014</b>	<b>100.00%</b>	<b>617,422</b>	<b>100.00%</b>

# SALES & USE taxes (total gross tax reported by parish)

L *	Parish	FYE 6/09	FYE 6/10	Percent Change	FYE 2009 Per Capita	FYE 09 PC Rank	FYE 2010 Per Capita	FYE 10 PC Rank
1	Acadia	\$ 21,545,725	\$ 16,695,714	-22.51%	\$ 359	24	\$ 278	27
2	Allen	2,813,924	2,717,519	-3.43%	110	60	106	61
3	Ascension	68,538,343	46,867,897	-31.62%	673	8	447	13
4	Assumption	3,173,381	2,714,354	-14.46%	139	54	119	58
5	Avoyelles	6,654,697	6,298,681	-5.35%	157	52	148	52
6	Beauregard	6,849,542	6,815,610	-0.50%	196	45	192	42
7	Bienville	6,401,650	6,883,796	7.53%	435	16	467	12
8	Bossier	36,630,251	36,477,481	-0.42%	332	25	327	20
9	Caddo	158,252,775	141,188,315	-10.78%	626	11	557	7
10	Calcasieu	113,127,229	80,959,436	-28.44%	609	12	432	14
11	Caldwell	1,751,990	1,569,239	-10.43%	169	51	150	51
12	Cameron	1,457,382	1,088,212	-25.33%	201	43	165	49
13	Catahoula	1,843,411	1,401,949	-23.95%	175	48	134	57
14	Claiborne	4,016,979	3,182,512	-20.77%	249	36	197	38
15	Concordia	6,164,593	5,487,996	-10.98%	323	27	289	25
16	DeSoto	7,480,888	7,228,230	-3.38%	283	32	274	28
17	East Baton Rouge	281,564,677	234,756,037	-16.62%	657	9	540	8
18	East Carroll	2,056,340	1,856,980	-9.69%	252	35	229	33
19	East Feliciana	1,829,656	1,600,587	-12.52%	88	62	76	62
20	Evangeline	4,835,100	4,831,825	-0.07%	136	57	137	55
21	Franklin	3,500,538	3,867,899	10.49%	175	49	195	41
22	Grant	888,272	858,575	-3.34%	44	64	43	64
23	Iberia	27,989,191	24,112,237	-13.85%	373	23	321	22
24	Iberville	40,265,884	27,288,037	-32.23%	1,237	1	840	2
25	Jackson	1,954,122	2,117,560	8.36%	129	58	141	53
26	Jefferson	294,257,733	252,273,126	-14.27%	675	7	569	6
27	Jefferson Davis	7,363,242	6,801,578	-7.63%	236	37	219	34
28	Lafayette	169,052,819	144,149,399	-14.73%	817	3	683	4
29	Lafourche	30,649,543	27,198,328	-11.26%	331	26	290	24
30	LaSalle	4,142,786	3,461,898	-16.44%	295	29	248	31
31	Lincoln	17,470,054	16,897,182	-3.28%	410	18	390	15
32	Livingston	25,352,349	21,579,944	-14.88%	211	41	175	47
33	Madison	1,440,368	1,282,693	-10.95%	122	59	113	60
34	Morehouse	8,271,875	7,622,369	-7.85%	289	31	270	29
35	Natchitoches	8,725,419	8,169,758	-6.37%	220	39	208	36
36	Orleans	248,141,849	170,421,801	-31.32%	796	4	480	11
37	Ouachita	104,876,065	96,264,686	-8.21%	699	6	635	5
38	Plaquemines	8,594,265	6,843,537	-20.37%	404	19	327	21
39	Pointe Coupee	4,769,524	4,415,790	-7.42%	213	40	197	39

\* Use these numbers as a legend for map on pages 62 and 63.

These are unaudited figures and reflect the filing location where the tax was reported, which is not necessarily the same parish where the tax was collected.

\*\* Population based on U.S. Census Bureau estimate for July 1, 2009 - base April 1, 2000

# SALES & USE taxes (total gross tax reported by parish)

L*	Parish	FYE 6/09	FYE 6/10	Percent Change	FYE 2009 Per Capita	FYE 09 PC Rank	FYE 2010 Per Capita	FYE 10 PC Rank
40	Rapides	64,946,781	49,396,613	-23.94%	488	15	369	18
41	Red River	945,691	1,056,277	11.69%	104	61	117	59
42	Richland	3,705,972	3,860,170	4.16%	181	47	189	45
43	Sabine	4,716,798	4,668,897	-1.02%	199	44	197	40
44	St. Bernard	19,305,882	15,166,462	-21.44%	512	14	373	17
45	St. Charles	54,394,019	37,851,662	-30.41%	1,055	2	733	3
46	St. Helena	683,858	663,248	-3.01%	65	63	63	63
47	St. James	8,520,804	5,240,886	-38.49%	401	20	249	30
48	St. John the Baptist	30,174,064	23,256,665	-22.92%	642	10	494	10
49	St. Landry	20,866,162	17,558,001	-15.85%	226	38	190	43
50	St. Martin	9,041,350	9,860,418	9.06%	174	50	189	46
51	St. Mary	28,380,213	19,443,928	-31.49%	556	13	383	16
52	St. Tammany	88,778,893	71,329,131	-19.66%	389	22	308	23
53	Tangipahoa	31,628,634	29,026,545	-8.23%	270	33	245	32
54	Tensas	1,163,745	1,142,096	-1.86%	204	42	204	37
55	Terrebonne	44,881,590	38,834,792	-13.47%	413	17	355	19
56	Union	7,058,007	6,384,695	-9.54%	311	28	283	26
57	Vermillion	22,137,101	10,687,840	-51.72%	395	21	190	44
58	Vernon	6,250,850	6,547,162	4.74%	137	55	140	54
59	Washington	13,232,177	9,580,703	-27.60%	291	30	210	35
60	Webster	10,381,710	20,316,139	95.69%	255	34	501	9
61	West Baton Rouge	16,809,078	22,418,974	33.37%	745	5	990	1
62	West Carroll	1,613,682	1,739,978	7.83%	140	53	154	50
63	West Feliciana	2,047,113	2,049,106	0.10%	136	56	136	56
64	Winn	2,852,002	2,577,776	-9.62%	185	46	168	48
TOTAL PARISHES		\$ 2,239,210,607	\$ 1,846,906,931	-17.52%	-	-	-	-
TOTAL OUT OF STATE		\$ 914,258,662	\$ 745,523,910	-18.46%	-	-	-	-
TOTAL		\$ 3,153,469,269	\$ 2,592,430,841	-17.79%	-	-	-	-

\* Use these numbers as a legend for map on pages 62 and 63.

These are unaudited figures and reflect the filing location where the tax was reported, which is not necessarily the same parish where the tax was collected.

\*\* Population based on U.S. Census Bureau estimate for July 1, 2009 - base April 1, 2000

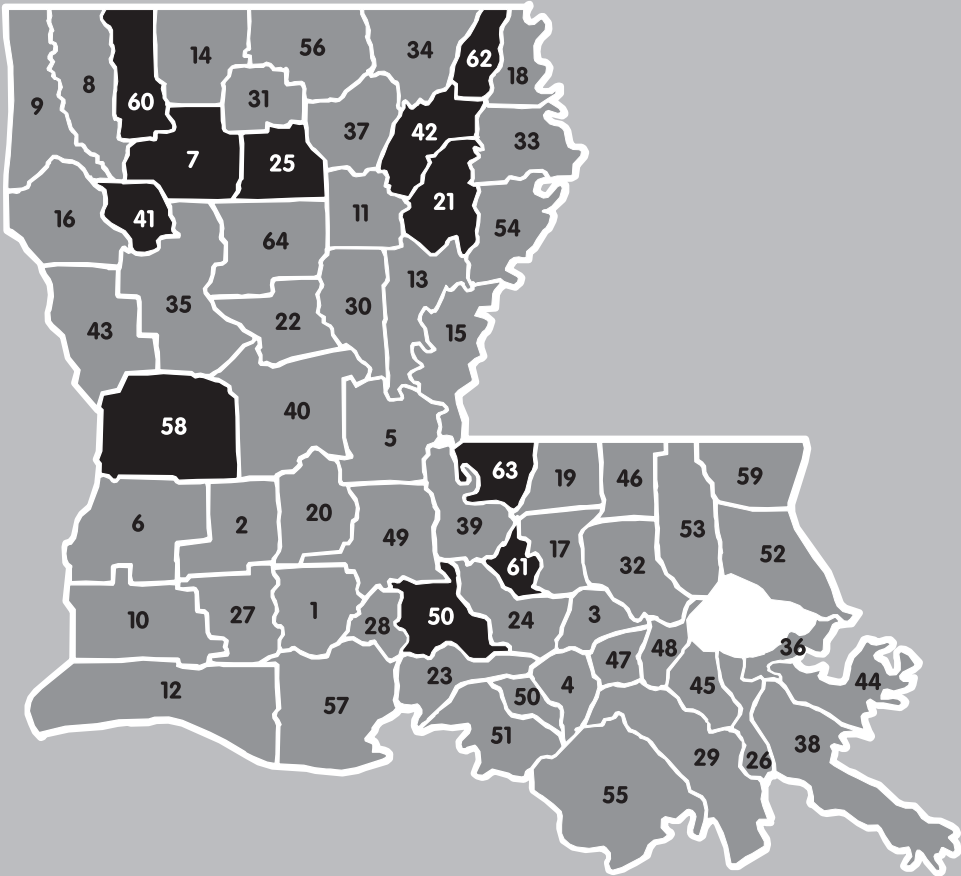
# SALES & USE taxes (parishes with an increase in gross tax reported)

This chart shows the percentage change in gross sales and use tax due from Fiscal Year 2009 to Fiscal Year 2010.

	L*	Parish	Percent Change	Rank
	60	Webster	95.69%	1
	61	West Baton Rouge	33.37%	2
	41	Red River	11.69%	3
	21	Franklin	10.49%	4
	50	St. Martin	9.06%	5
	25	Jackson	8.36%	6
	62	West Carroll	7.83%	7
	7	Bienville	7.53%	8
	58	Vernon	4.74%	9
	42	Richland	4.16%	10
	63	West Feliciana	0.10%	11

\* Use these numbers as a legend for the map below.

# SALES & USE taxes (parishes with more than a 20% increase)

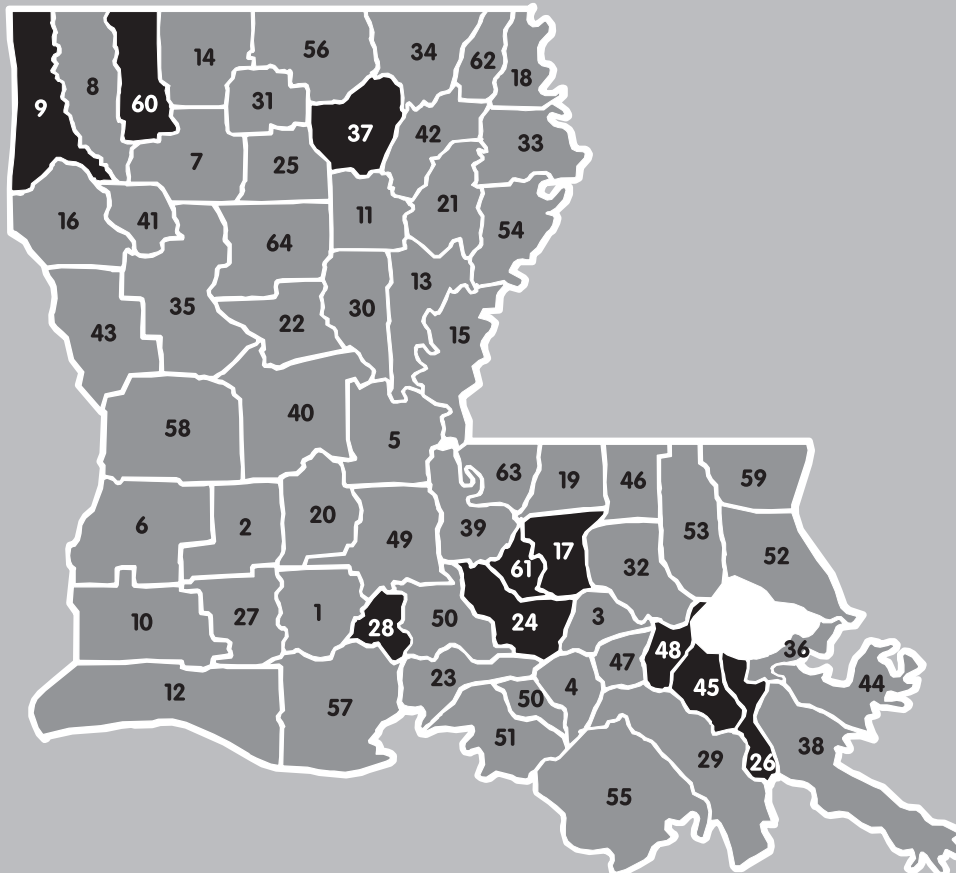


## SALES & USE taxes (top 10 parishes)

L*	Parish	FYE 2010 Per Capita	Rank
61	West Baton Rouge	990	1
24	Iberville	840	2
45	St. Charles	733	3
28	Lafayette	683	4
37	Ouachita	635	5
26	Jefferson	569	6
9	Caddo	557	7
17	East Baton Rouge	540	8
60	Webster	501	9
48	St. John the Baptist	494	10

\* Use these numbers as a legend for the map below.

## SALES & USE taxes (top 10 parishes)



# SALES & USE taxes (return data)

FISCAL YEAR ENDING JUNE 30, 2010

Parish	Gross Sales of Tangible Personal Property	Total Purchases for Use	Total Rental/Services	Total Gross Taxable Sales	Calculated Deductions	Total Gross Tax Due
Acadia	\$ 1,381,363,668	\$ 11,977,116	\$ 17,034,220	\$ 1,410,375,004	\$ 992,982,155	\$ 16,695,714
Allen	277,128,433	3,690,202	2,375,252	283,193,887	215,255,920	2,717,519
Ascension	3,512,191,678	297,268,847	44,252,912	3,853,713,437	2,682,016,009	46,867,897
Assumption	210,351,173	1,799,377	2,503,092	214,653,642	146,794,782	2,714,354
Avoyelles	531,846,970	2,339,923	9,983,523	544,170,416	386,703,387	6,298,681
Beauregard	359,682,690	1,898,737	4,363,670	365,945,097	195,554,840	6,815,610
Bienville	424,492,279	49,398,994	6,286,202	480,177,475	308,082,574	6,883,796
Bossier	2,594,406,605	52,207,538	39,728,624	2,686,342,767	1,774,405,745	36,477,481
Caddo	12,903,916,762	282,322,110	64,972,901	13,251,211,773	9,721,503,889	141,188,315
Calcasieu	9,617,366,373	456,597,585	232,363,614	10,306,327,572	8,282,341,674	80,959,436
Caldwell	90,114,614	645,124	9,758,448	100,518,186	61,287,219	1,569,239
Cameron	109,556,054	1,312,446	5,402,039	116,270,539	89,065,249	1,088,212
Catahoula	112,492,464	1,071,727	458,092	114,022,283	78,973,565	1,401,949
Claiborne	265,087,003	20,962,437	704,787	286,754,227	207,191,428	3,182,512
Concordia	293,518,950	19,259,906	1,419,030	314,197,886	176,997,996	5,487,996
DeSoto	244,124,747	54,868,052	26,100,917	325,093,716	144,387,975	7,228,230
East Baton Rouge	14,351,549,109	753,323,484	964,495,668	16,069,368,261	10,200,467,327	234,756,037
East Carroll	185,146,188	11,432,182	21,337,603	217,915,973	171,491,474	1,856,980
East Feliciana	162,396,266	893,465	1,994,888	165,284,619	125,269,950	1,600,587
Evangeline	334,618,901	22,038,297	2,031,027	358,688,225	237,892,600	4,831,825
Franklin	273,538,601	3,080,643	24,998,889	301,618,133	204,920,660	3,867,899
Grant	103,339,595	1,183,241	81,277	104,604,113	83,139,744	858,575
Iberia	2,483,467,560	30,783,097	119,688,814	2,633,939,471	2,031,133,537	24,112,237
Iberville	2,360,715,495	477,212,885	69,207,471	2,907,135,851	2,224,934,916	27,288,037
Jackson	109,429,557	1,152,585	628,750	111,210,892	58,271,895	2,117,560
Jefferson	17,064,074,006	309,094,821	585,614,604	17,958,783,431	11,651,955,292	252,273,126
Jefferson Davis	674,217,826	14,385,256	45,789,769	734,392,851	564,353,411	6,801,578
Lafayette	8,927,297,426	372,024,542	743,215,979	10,042,537,947	6,438,802,964	144,149,399
Lafourche	2,882,704,392	27,594,470	197,099,280	3,107,398,142	2,427,439,945	27,198,328
LaSalle	314,918,486	4,624,443	5,864,476	325,407,405	238,859,965	3,461,898
Lincoln	1,741,528,578	22,614,798	22,269,842	1,786,413,218	1,363,983,658	16,897,182
Livingston	1,568,193,164	15,681,169	8,910,879	1,592,785,212	1,053,286,612	21,579,944
Madison	123,868,941	247,453	101,946	124,218,340	92,151,020	1,282,693
Morehouse	405,385,364	5,892,215	2,759,941	414,037,520	223,478,306	7,622,369

# SALES & USE taxes (return data)

FISCAL YEAR ENDING JUNE 30, 2010

Parish	Gross Sales of Tangible Personal Property	Total Purchases for Use	Total Rental/Services	Total Gross Taxable Sales	Calculated Deductions	Total Gross Tax Due
Natchitoches	\$ 552,137,453	\$ 15,110,288	\$ 4,187,540	\$ 571,435,281	\$ 367,191,325	\$ 8,169,758
Orleans	8,890,804,192	515,133,197	1,409,368,413	10,815,305,802	6,554,760,774	170,421,801
Ouachita	4,544,541,874	146,830,219	65,436,386	4,756,808,479	2,350,191,328	96,264,686
Plaquemines	896,266,597	14,990,888	31,832,434	943,089,919	772,001,492	6,843,537
Pointe Coupee	331,429,063	4,099,233	18,660,149	354,188,445	243,793,695	4,415,790
Rapides	2,858,352,281	133,798,294	250,525,625	3,242,676,200	2,007,760,873	49,396,613
Red River	74,244,369	647,148	2,444,084	77,335,601	50,928,685	1,056,277
Richland	461,963,439	49,649,148	1,482,519	513,095,106	416,590,845	3,860,170
Sabine	357,482,652	5,240,964	2,872,034	365,595,650	248,873,231	4,668,897
St. Bernard	4,343,692,603	144,865,565	19,073,402	4,507,631,570	4,128,470,015	15,166,462
St. Charles	7,740,389,335	521,806,088	62,480,082	8,324,675,505	7,378,383,957	37,851,662
St. Helena	90,319,571	3,226,015	1,032,624	94,578,210	77,997,004	663,248
St. James	7,257,753,508	74,153,167	21,728,501	7,353,635,176	7,222,613,032	5,240,886
St. John the Baptist	6,564,175,465	183,358,699	26,805,901	6,774,340,065	6,192,923,441	23,256,665
St. Landry	1,233,280,816	25,591,728	29,345,084	1,288,217,628	849,267,598	17,558,001
St. Martin	884,516,758	7,779,483	24,590,789	916,887,030	670,376,591	9,860,418
St. Mary	1,771,805,015	23,257,233	136,965,262	1,932,027,510	1,445,929,317	19,443,928
St. Tammany	21,314,016,735	75,997,524	76,531,362	21,466,545,621	19,683,317,340	71,329,131
Tangipahoa	2,329,007,573	226,914,581	18,531,710	2,574,453,864	1,848,790,233	29,026,545
Tensas	112,470,915	18,751	3,726,511	116,216,177	87,663,765	1,142,096
Terrebonne	3,487,121,817	61,122,564	434,623,715	3,982,868,096	3,011,998,286	38,834,792
Union	238,738,053	19,327,692	185,943	258,251,688	98,634,311	6,384,695
Vermilion	1,212,290,398	10,798,813	114,869,517	1,337,958,728	1,070,762,737	10,687,840
Vernon	366,967,941	3,426,708	1,421,642	371,816,291	208,137,234	6,547,162
Washington	782,196,912	38,315,867	6,515,859	827,028,638	587,511,054	9,580,703
Webster	1,261,801,478	238,124,874	5,430,143	1,505,356,495	997,453,032	20,316,139
West Baton Rouge	4,547,952,918	320,526,570	9,901,516	4,878,381,004	4,317,906,649	22,418,974
West Carroll	104,472,884	454,169	51,418	104,978,471	61,479,014	1,739,978
West Feliciana	117,974,876	5,034,923	6,647,100	129,656,899	78,429,248	2,049,106
Winn	320,259,202	2,026,623	1,177,853	323,463,678	259,019,290	2,577,776
Out-of-State	\$ 84,883,380,139	\$ 3,062,771,955	\$ 3,879,557,430	\$ 91,825,709,524	\$ 73,187,611,769	\$ 745,523,910
<b>TOTAL</b>	<b>\$ 256,925,836,750</b>	<b>\$ 9,265,278,138</b>	<b>\$ 9,951,800,974</b>	<b>\$ 276,142,915,862</b>	<b>\$ 211,332,144,848</b>	<b>\$ 2,592,430,841</b>

## SEVERANCE tax (comparison of LA & selected states)

State	Oil Severance Full Tax Rate	Oil Severance Taxation Base	Gas Severance Full Tax Rate	Gas Severance Taxation Base
<b>LOUISIANA</b>	<b>12.50%</b>	<b>Value at the time and place of severance</b>	<b>33.1¢</b>	<b>Per MCF</b>
Alabama	8.00%	Gross Value at point of production	8.00%	Gross value at point of production
Arkansas	5.00%	Value for wells producing more than 10 bbs./day	5.00%	Market value of gas sold
Florida	8.00%	Gross Value at point of production	56.3¢	Per MCF
Georgia	No Severance Tax on oil and gas production			
Mississippi	6.00%	Value at point of production	6.00%	Value at point of production
Texas	4.6% Market value of Oil (Production Tax)	Tax on the Production of Oil	7.50%	Market value of gas produced and saved in the state

## SEVERANCE oil (15 major oil producing states)

AS of SEPTEMBER 2010

Annual Production (Million Barrels)					
Rank	State	2007	2008	2009	
1	Texas	396.9	398	403.7	
2	Alaska	263.6	249.9	235.5	
3	California	216.8	214.5	207	
4	North Dakota	45.1	62.8	79.7	
<b>5</b>	<b>LOUISIANA</b>	<b>76.7</b>	<b>73.1</b>	<b>69</b>	
6	Oklahoma	61	64.1	67	
7	New Mexico	58.8	59.4	61.1	
8	Wyoming	54.1	52.9	51.3	
9	Kansas	36.5	39.6	39.4	
10	Montana	34.8	31.5	27.6	
11	Colorado	23.2	24.1	28.3	
12	Mississippi	20.4	22.1	23.2	
13	Utah	19.5	22	22.9	
14	Illinois	9.6	9.4	9	
15	Alabama	7.2	7.5	7.1	

Source: Energy Information Administration website



# SEVERANCE tax (comparison of oil, timber, and gas tax reported)

## Severance tax rates on timber and minerals

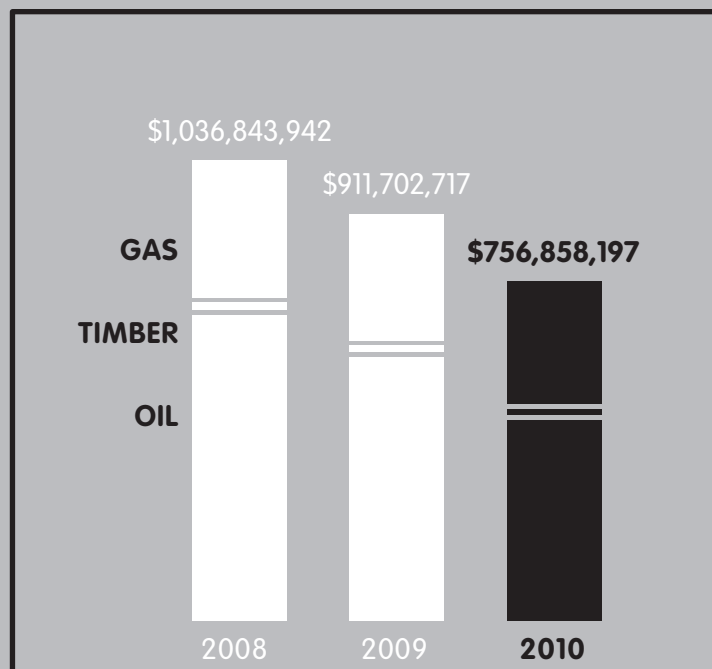
1. Timber
  - a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
  - b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
  - c. Forest products grown on reforested lands – 6 percent of value. This tax is in lieu of all other taxes.
2. Sulphur – \$1.03 per long ton of 2,240 pounds
3. Salt – \$.06 per ton of 2,000 pounds
4. Coal – \$.10 per ton
5. Ores – \$.10 per ton
6. Marble – \$.20 per ton
7. Stone – \$.03 per ton
8. Sand – \$.06 per ton
9. Shells – \$.06 per ton
10. Salt content in brine, when used in the manufacture of other products and not marketed as salt — \$.005 per ton
11. Lignite – \$.12 per ton

Year	Oil	Timber	Gas	Total	% Change
2010	\$ 462,436,755	\$ 11,990,850	\$ 282,430,592	\$ 756,858,197	-16.98%
2009	\$ 606,539,579	\$ 14,007,992	\$ 291,155,146	\$ 911,702,717	-12.07%
2008	\$ 703,116,080	\$ 16,351,112	\$ 317,376,750	\$ 1,036,843,942	—

Note: Amounts represent tax reported on tax returns.

# SEVERANCE tax (comparison of oil, timber, and gas tax reported)

FISCAL YEARS 2008 through 2010



# SEVERANCE tax (collections by parish)

FOR FISCAL YEAR 2010

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Acadia	\$ 7,630,368.80	\$ 1,107,949.94	\$ 163,344.95	\$ 9,224.12	\$ 8,910,887.81
Allen	2,117,334.95	1,163,634.12	566,717.64	26,072.82	3,873,759.53
Ascension	318,252.38	6,531.21	18,497.04	—	343,280.63
Assumption	3,081,578.24	1,271,431.96	5,194.16	34,592.77	4,392,797.14
Avoyelles	502,418.98	685.65	77,002.25	3,852.07	583,958.95
Beauregard	1,802,312.28	780,819.04	894,132.95	38.10	3,477,302.37
Bienville	2,355,076.67	17,899,649.44	722,154.75	6.13	20,976,887.00
Bossier	4,982,116.48	18,177,819.85	189,585.75	463.72	23,349,985.80
Caddo	8,064,667.45	13,577,452.33	122,286.43	212.41	21,764,618.63
Calcasieu	16,316,102.53	4,559,612.11	131,079.83	13,351.41	21,020,145.89
Caldwell	57,987.04	377,461.97	262,645.19	—	698,094.21
Cameron	25,869,738.26	13,580,625.68	7.29	—	39,450,371.23
Catahoula	937,576.48	(5,567.47)	51,100.16	464.28	983,573.45
Claiborne	10,792,032.88	3,139,975.58	472,853.34	—	14,404,861.81
Concordia	174,152.89	23,506.19	13,392.75	—	211,051.82
DeSoto	3,468,915.38	46,255,670.87	385,843.06	409,765.04	50,520,194.34
East Baton Rouge	5,299,268.72	1,281,562.35	36,022.48	20,477.93	6,637,331.48
East Carroll	—	(2,862.97)	1,672.38	—	(1,190.59)
East Feliciana	21,125.56	9,339.46	155,155.30	9,050.53	194,670.84
Evangeline	9,583,658.94	656,205.35	288,404.27	—	10,528,268.56
Franklin	199,258.81	128,587.34	20,589.35	—	348,435.50
Grant	1,275,146.76	40,227.15	276,679.16	0.37	1,592,053.45
Iberia	18,469,767.70	6,418,578.97	188.55	208,229.71	25,096,764.93
Iberville	8,316,936.89	490,723.81	50,330.95	2,246.48	8,860,238.13
Jackson	278,556.50	12,810,645.72	469,867.27	—	13,559,069.49
Jefferson	10,852,683.84	3,506,505.47	149.95	160,055.39	14,519,394.65
Jefferson Davis	6,747,253.65	2,389,526.02	27,247.38	16,421.02	9,180,448.07
Lafayette	3,711,884.08	1,284,552.82	9,172.56	—	5,005,609.47
Lafourche	48,049,426.67	8,794,217.93	7,213.95	2,724.87	56,853,583.42
LaSalle	13,751,042.80	2,004,599.67	392,307.25	2,295.29	16,150,245.01
Lincoln	5,890,007.85	9,938,717.66	237,826.81	113.76	16,066,666.07
Livingston	651,920.64	155,501.16	200,196.65	33,101.97	1,040,720.42
Madison	12,238.68	250.91	41,334.89	—	53,824.48

\* Tax reported amounts are based on tax return data before adjustments.

# SEVERANCE tax (collections by parish)

FOR FISCAL YEAR 2010

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Morehouse	\$ —	\$ 29,947.53	\$ 80,245.40	\$ 12,006.80	\$ 122,199.73
Natchitoches	93,232.00	64,474.15	422,790.00	—	580,496.15
Orleans	(7,154.34)	34,736.78	1,582.72	—	29,165.16
Ouachita	289,289.48	756,580.65	199,741.32	6,958.92	1,252,570.37
Plaquemines	123,772,267.43	15,914,252.05	287.75	17,181.90	139,703,989.12
Pointe Coupee	4,400,870.39	16,147,112.32	61,737.83	—	20,609,720.54
Rapides	1,732,307.70	219,878.56	561,919.54	16,293.42	2,530,399.22
Red River	74,583.35	18,619,553.70	126,955.66	58,222.20	18,879,314.92
Richland	104,683.33	25,815.61	9,512.23	—	140,011.17
Sabine	183,370.32	1,174,577.51	622,106.03	—	1,980,053.86
St. Bernard	2,353,705.85	3,135,058.71	55.70	9,049.08	5,497,869.33
St. Charles	4,055,949.47	1,455,623.78	124.61	36,209.98	5,547,907.84
St. Helena	2,340,636.63	71,044.23	375,366.85	32,897.23	2,819,944.94
St. James	528,645.00	213,946.78	3,995.34	260.99	746,848.11
St. John the Baptist	255,779.45	162.13	9,477.26	—	265,418.84
St. Landry	2,663,120.25	543,338.76	156,940.49	—	3,363,399.50
St. Martin	7,423,715.50	797,868.17	9,992.63	49,378.70	8,280,954.99
St. Mary	23,158,002.09	4,328,776.89	1,378.44	169,677.06	27,657,834.47
St. Tammany	9,813.06	495.51	103,832.97	83,174.14	197,315.68
Tangipahoa	4,613.79	—	166,741.30	28,919.49	200,274.58
Tensas	947,016.26	50,480.41	23,516.11	—	1,021,012.78
Terrebonne	33,792,124.89	19,220,935.12	3,852.30	133.22	53,017,045.53
Union	312,520.16	35,967.16	516,786.61	—	865,273.93
Vermillion	20,744,570.19	15,464,970.03	14,782.55	—	36,224,322.77
Vernon	1,388,148.91	231,602.32	1,098,152.95	17,744.65	2,735,648.83
Washington	6,706.18	16,838.89	188,517.62	25,078.24	237,140.92
Webster	6,981,305.98	11,082,926.45	155,877.38	20,436.34	18,240,546.16
West Baton Rouge	2,357,687.48	875,140.62	6,307.21	—	3,239,135.31
West Carroll	19,241.01	12,995.26	3,428.36	—	35,664.63
West Feliciana	41,191.18	578.32	53,061.86	5,995.28	100,826.63
Winn	828,001.74	80,776.43	721,586.16	3,552.51	1,633,916.84
<b>TOTALS</b>	<b>\$ 462,436,754.51</b>	<b>\$ 282,430,592.12</b>	<b>\$ 11,990,849.87</b>	<b>\$ 1,545,930.34</b>	<b>\$ 758,404,126.84</b>

\* Tax reported amounts are based on tax return data before adjustments.

# SEVERANCE tax (taxable barrels reported by parish)

FOR FISCAL YEAR ENDING JUNE 30, 2010

L*	Parish	Oil Bbls	Rank
38	Plaquemines	14,468,209.82	1
29	Lafourche	5,845,191.84	2
55	Terrebonne	4,136,111.10	3
26	Jefferson	3,438,112.58	4
51	St. Mary	3,096,178.30	5
12	Cameron	2,899,804.32	6
23	Iberia	2,480,233.58	7
57	Vermillion	2,409,431.79	8
30	LaSalle	2,267,723.03	9
10	Calcasieu	2,024,572.61	10
9	Caddo	1,959,998.01	11
27	Jefferson Davis	1,812,627.72	12
14	Claiborne	1,715,112.25	13
8	Bossier	1,712,962.57	14
20	Evangeline	1,525,779.11	15
1	Acadia	1,137,077.42	16
24	Iberville	951,379.22	17
60	Webster	934,399.82	18
50	St. Martin	925,206.92	19
31	Lincoln	674,473.78	20
17	East Baton Rouge	565,974.37	21
39	Pointe Coupee	517,093.76	22
45	St. Charles	469,664.35	23
6	Beauregard	421,493.47	24
28	Lafayette	409,095.94	25
16	DeSoto	397,168.86	26
64	Winn	348,654.36	27
4	Assumption	304,363.56	28
44	St. Bernard	303,663.21	29
7	Bienville	302,237.81	30
49	St. Landry	301,163.41	31
61	West Baton Rouge	273,995.67	32
2	Allen	260,690.44	33
46	Saint Helena	254,650.80	34
40	Rapides	194,228.13	35
13	Catahoula	181,743.84	36
54	Tensas	171,343.04	37
22	Grant	161,345.34	38
58	Vernon	112,293.76	39
5	Avoyelles	95,605.96	40
15	Concordia	93,818.36	41
32	Livingston	72,445.07	42
47	St. James	64,269.66	43
43	Sabine	55,952.24	44
56	Union	46,279.90	45

FOR FISCAL YEAR ENDING JUNE 30, 2010

L*	Parish	Oil Bbls	Rank
3	Ascension	38,077.28	46
48	St. John	34,632.07	47
37	Ouachita	32,914.11	48
25	Jackson	32,503.43	49
21	Franklin	26,016.15	50
41	Red River	19,903.18	51
42	Richland	19,134.78	52
35	Natchitoches	17,649.38	53
11	Caldwell	7,387.03	54
63	West Feliciana	4,517.98	55
62	West Carroll	4,046.53	56
33	Madison	2,699.03	57
19	East Feliciana	2,001.40	58
59	Washington	693.75	59
52	St. Tammany	10.02	60
18	East Carroll	0.00	61
34	Morehouse	0.00	62
36	Orleans	0.00	63
53	Tangipahoa	0.00	64
STATE TOTALS		63,036,007.22	—

\* Use these numbers as a legend for the map on page 71.

Over 83 percent of the total taxable barrels was reported by the 16 parishes reporting taxable barrels of one million or more.

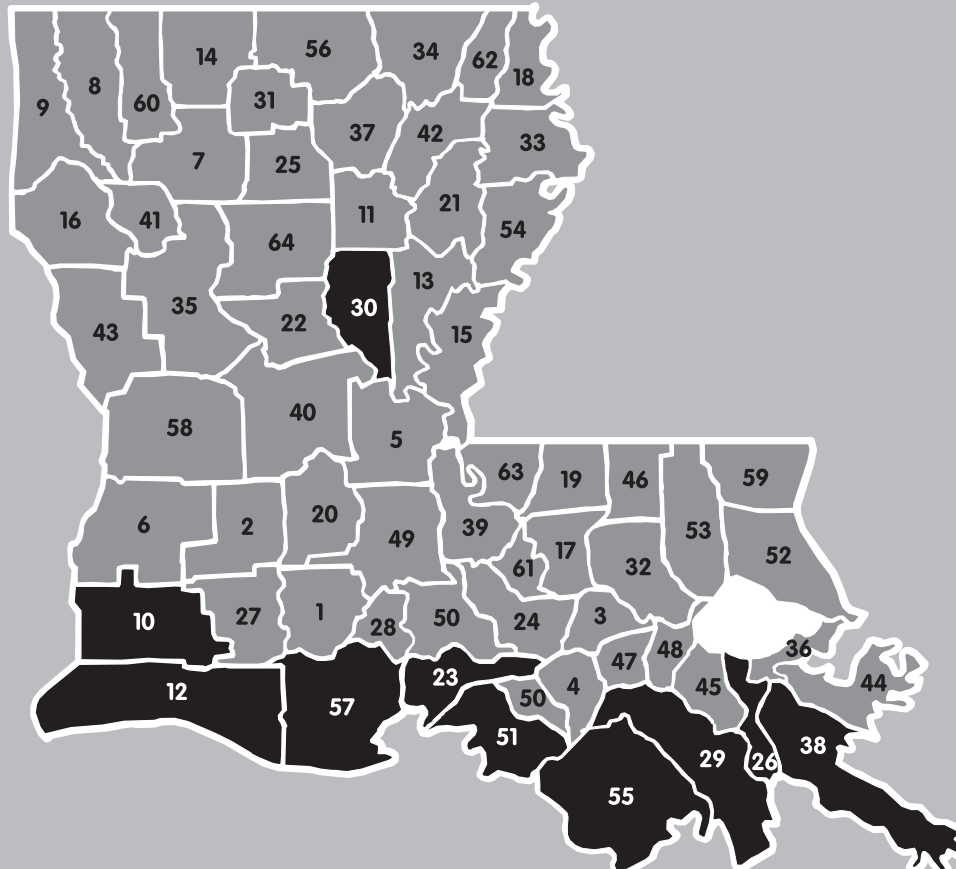
# SEVERANCE tax (parishes reporting over 2 million barrels)

FOR FISCAL YEAR ENDING JUNE 30, 2010

L*	Parish	Oil Bbls	Rank
38	Plaquemines	14,468,209.82	1
29	Lafourche	5,845,191.84	2
55	Terrebonne	4,136,111.10	3
26	Jefferson	3,438,112.58	4
51	St. Mary	3,096,178.30	5
12	Cameron	2,899,804.32	6
23	Iberia	2,480,233.58	7
57	Vermillion	2,409,431.79	8
30	LaSalle	2,267,723.03	9
10	Calcasieu	2,024,572.61	10

\* Use these numbers as a legend for the map below.

# SEVERANCE tax (parishes reporting over 2 million barrels)



# SEVERANCE natural gas (net production by parish)

FOR FISCAL YEAR ENDING JUNE 30, 2010

L*	Parish	Gas MCFs	Rank
16	DeSoto	177,156,916.00	1
55	Terrebonne	73,615,225.00	2
41	Red River	71,311,964.00	3
8	Bossier	69,620,145.00	4
7	Bienville	68,554,766.00	5
39	Pointe Coupee	61,842,636.00	6
38	Plaquemines	60,950,793.00	7
57	Vermillion	59,230,065.00	8
12	Cameron	52,013,120.00	9
9	Caddo	52,000,966.00	10
25	Jackson	49,064,135.00	11
60	Webster	42,447,056.00	12
31	Lincoln	38,064,794.00	13
29	Lafourche	33,681,417.00	14
23	Iberia	24,582,838.00	15
10	Calcasieu	17,463,087.00	16
51	St. Mary	16,579,000.00	17
26	Jefferson	13,429,741.00	18
14	Claiborne	12,025,950.00	19
44	St. Bernard	12,007,119.00	20
27	Jefferson Davis	9,151,766.00	21
30	LaSalle	7,677,517.00	22
45	St. Charles	5,574,967.00	23
28	Lafayette	4,919,773.00	24
17	East Baton Rouge	4,908,320.00	25
4	Assumption	4,869,521.00	26
43	Sabine	4,498,573.00	27
2	Allen	4,456,661.00	28
1	Acadia	4,243,393.00	29
61	West Baton Rouge	3,351,745.00	30
50	St. Martin	3,055,795.00	31
6	Beauregard	2,990,498.00	32
37	Ouachita	2,897,666.00	33
20	Evangeline	2,513,234.00	34
49	St. Landry	2,080,960.00	35
24	Iberville	1,879,448.00	36
11	Caldwell	1,445,661.00	37
58	Vernon	887,025.00	38
40	Rapides	842,124.00	39
47	St. James	819,406.00	40
32	Livingston	595,562.00	41
21	Franklin	492,483.00	42
64	Winn	309,370.00	43
46	St. Helena	272,096.00	44
35	Natchitoches	246,933.00	45

FOR FISCAL YEAR ENDING JUNE 30, 2010

L*	Parish	Gas MCFs	Rank
54	Tensas	193,337.00	46
22	Grant	154,068.00	47
56	Union	137,752.00	48
36	Orleans	133,040.00	49
34	Morehouse	114,698.00	50
42	Richland	98,873.00	51
15	Concordia	90,028.00	52
59	Washington	64,492.00	53
62	West Carroll	49,771.00	54
19	East Feliciana	35,770.00	55
3	Ascension	25,014.00	56
5	Avoyelles	2,626.00	57
63	West Feliciana	2,215.00	58
52	St. Tammany	1,898.00	59
33	Madison	961.00	60
48	St. John	621.00	61
53	Tangipahoa	0.00	62
18	East Carroll	(10,965.00)	63
13	Catahoula	(21,323.00)	64
<b>STATE TOTALS</b>		<b>1,206,910,858.00</b>	—

\* Use these numbers as a legend for the map on page 73.

Over 93 percent of the total taxable production was reported by the 20 parishes reporting taxable MCFs of 10 million or more.

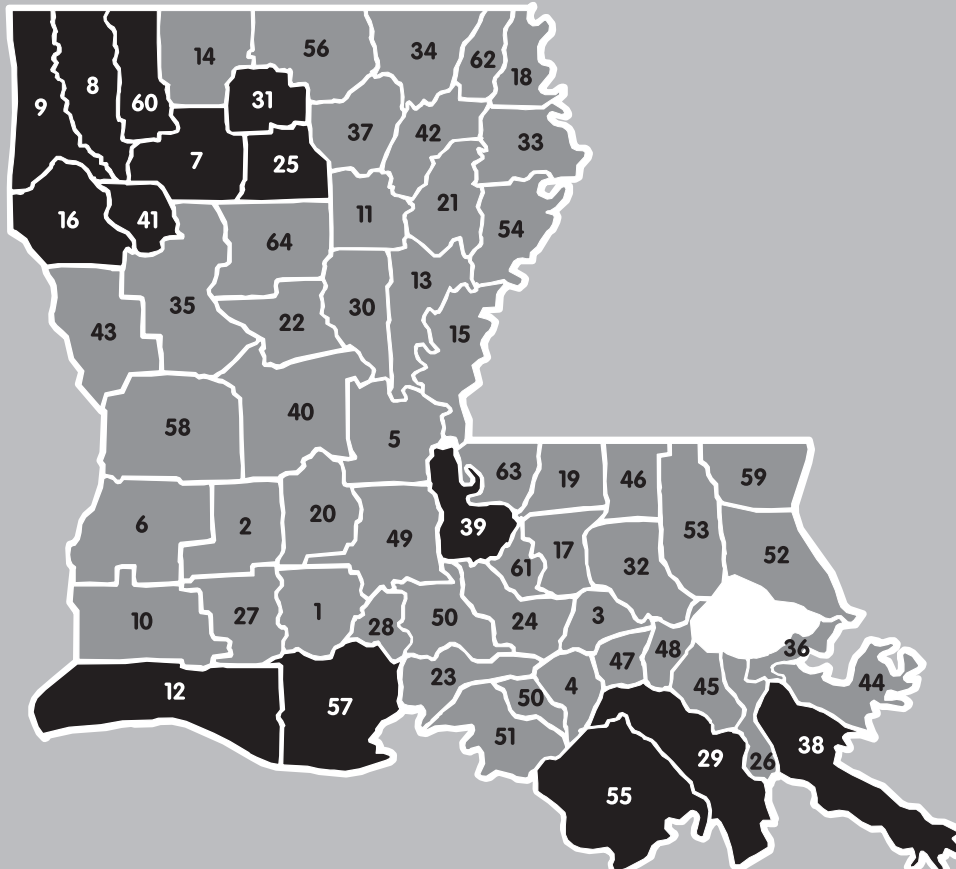
# SEVERANCE natural gas (parishes producing over 25 million MCFs)

FOR FISCAL YEAR ENDING JUNE 30, 2010

L*	Parish	Gas MCFs	Rank
16	DeSoto	177,156,916	1
55	Terrebonne	73,615,225	2
41	Red River	71,311,964	3
8	Bossier	69,620,145	4
7	Bienville	68,554,766	5
39	Pointe Coupee	61,842,636	6
38	Plaquemines	60,950,793	7
57	Vermillion	59,230,065	8
12	Cameron	52,013,120	9
9	Caddo	52,000,966	10
25	Jackson	49,064,135	11
60	Webster	42,447,056	12
31	Lincoln	38,064,794	13
29	Lafourche	33,681,417	14

\* Use these numbers as a legend for the map below.

# SEVERANCE natural gas (parishes producing over 25 million MCFs)



# TOBACCO tax (comparison of LA & selected states)

## Tobacco tax

The tobacco tax is collected on the sale of stamps for cigarettes and on monthly reports on cigars and other tobacco products.

Tax stamps can only be purchased from the Secretary of Revenue and must be affixed on the premises of the wholesale tobacco dealer.

Every registered tobacco dealer must affix tax stamps in the required denominations and amount on the cigarette packages immediately after receipt of any unstamped cigarettes.

Every registered tobacco dealer receiving and handling cigarettes, cigars, and other tobacco products in Louisiana upon which tax has not been previously paid must file a report with the secretary within 20 days after the end of each calendar month.

State	Cigarette Per Pack of 20
LOUISIANA	\$ 0.36
Alabama	\$ 0.425
Arkansas	\$ 1.15
Florida	\$ 1.339
Georgia	\$ 0.37
Mississippi	\$ 0.68
Texas	\$ 1.41

Source: Tax Foundation  
Rates as of January 1, 2010



## TOBACCO tax (cash collection after accrual adjustments)

The tobacco tax is collected from the first dealer handling the tobacco product in the state.

Tax rates on tobacco products are as follows:

1. 36¢ per pack of 20 cigarettes
2. Cigars (up to \$120 per thousand), 8% of invoice price
3. Cigars (over \$120 per thousand), 20% of invoice price
4. Smokeless tobacco, 20% of the invoice price
5. Smoking tobacco, 33% of invoice price to wholesaler

Fiscal Year	Amount Collected	% Change
2009-10	\$ 136,515,428	-7.21%
2008-09	147,120,920	0.75%
2007-08	146,021,012	0.20%
2006-07	145,729,802	5.79%
2005-06	137,750,588	-7.63%

## TOBACCO tax (cash collection after accrual adjustments)

<b>09</b> <b>10</b>		<b>\$136,515,428</b>
08 09		\$147,169,358
07 08		\$146,251,276
06 07		\$145,729,802
05 06		\$137,750,588

## TOBACCO tax (stamp sales)

### FISCAL YEAR 2010

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1 <sup>st</sup> Quarter	84,510,000	43,200	16,000	\$ 30,446,352
2 <sup>nd</sup> Quarter	83,760,000	21,000	32,000	30,175,560
3 <sup>rd</sup> Quarter	73,920,000	22,800	8,000	26,623,008
4 <sup>th</sup> Quarter	90,750,000	26,850	35,000	32,695,416
<b>TOTAL</b>	<b>332,940,000</b>	<b>113,850</b>	<b>91,000</b>	<b>\$ 119,940,336</b>

### FISCAL YEAR 2009

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1 <sup>st</sup> Quarter	92,640,000	9,000	28,000	\$ 33,366,240
2 <sup>nd</sup> Quarter	96,240,000	31,500	16,000	34,664,940
3 <sup>rd</sup> Quarter	85,980,000	58,500	12,000	30,979,260
4 <sup>th</sup> Quarter	88,800,000	51,000	28,000	31,998,960
<b>TOTAL</b>	<b>363,660,000</b>	<b>150,000</b>	<b>84,000</b>	<b>\$ 131,009,400</b>

Note: Amounts represent number of stamps purchased by bonded wholesalers.

## TOBACCO tax (tobacco collections)

### FISCAL YEAR 2010

Period	Gross Tax Due - Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/ Other Tobacco	Total Tax Due Before Adjustments
1 <sup>st</sup> Quarter	\$ 30,446,352	\$ 1,677,537	\$ 28,794,270	\$ 6,964,554	\$ 35,758,825
2 <sup>nd</sup> Quarter	30,175,560	1,535,505	28,676,206	7,264,528	35,940,734
3 <sup>rd</sup> Quarter	26,623,008	1,497,010	25,133,178	4,378,518	29,511,696
4 <sup>th</sup> Quarter	32,695,416	1,830,183	30,931,539	4,870,121	35,801,660
<b>TOTAL</b>	<b>\$ 119,940,336</b>	<b>\$ 6,540,235</b>	<b>\$ 113,535,193</b>	<b>\$ 23,477,721</b>	<b>\$ 137,012,915</b>

### FISCAL YEAR 2009

Period	Gross Tax Due - Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/ Other Tobacco	Total Tax Due Before Adjustments
1 <sup>st</sup> Quarter	\$ 33,366,240	\$ 1,955,763	\$ 31,459,592	\$ 5,290,389	\$ 36,749,981
2 <sup>nd</sup> Quarter	34,664,940	2,025,253	32,670,609	5,221,072	37,891,681
3 <sup>rd</sup> Quarter	30,979,260	1,628,426	29,373,004	6,001,373	35,374,377
4 <sup>th</sup> Quarter	31,998,960	1,873,655	30,218,627	6,360,626	36,579,253
<b>TOTAL</b>	<b>\$ 131,009,400</b>	<b>\$ 7,483,097</b>	<b>\$ 123,721,832</b>	<b>\$ 22,873,461</b>	<b>\$ 146,595,293</b>



